

# EXHIBIT 38

FEDERAL OFFICE OF CRIMINAL INVESTIGATION

Meckenheim,  
8/28/2003

ST 45-2 - 185/02

**EXPERT REPORT CONCERNING THE AREA  
- FINANCIAL INVESTIGATIONS -**

relating to the judicial assistance request, ref. no. INV/10289/T09-PH (245), dated 8/27/2002 of the  
“Office of the Prosecutor” (OTP) of the International Court of Criminal Justice for the  
former Yugoslavia relating to the “Third World Relief Agency” (TWRA),  
Vienna/Austria

MR/GER049960

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**1. Introduction**

**1.1 Factual situation**

The Office of the Prosecutor (OTP) of the International Court of Criminal Justice for the Former Yugoslavia (IStGHJ) is investigating concerning suspicion of serious violations of humanitarian international law that have been committed in the territory of the former Yugoslavia since 1991. The investigations are concentrated on the allegedly illegal activities of the army of Bosnia and Herzegovina, in particular, the question of guilt relating to high-ranking leaders from both the military and political sector in the former Republic of Bosnia and Herzegovina (BuH). **In the course of this investigative proceeding, activities of an organization by the name of “Third World Relief Agency (TWRA),” headquartered in Vienna/Austria, have become known. This organization was purportedly an office that provided the people of Bosnia and Herzegovina with humanitarian assistance during the war in the former Yugoslavia.** The TWRA became known in an investigative proceeding of the

**Office of the Munich I State Attorney.  
ref. no. 114 Js 4074/93.**

against

**Senad SAMINPASIC,  
born on 10/26/1955 Tuzla,**

concerning suspicion of violation of the War Weapons Embargo Act (KWKG), among other things. The police agency that handled the matter was the

**Bavarian State Office of Criminal Investigation (BLKA)  
Department 626  
Person handling the matter: Lorenz, KHK [Detective Superintendent]  
Journal no. 0355-000027-93/7  
Orleansstr. 34  
81667 München.**

The investigations are directed against a Yugoslavian/Albanian group of perpetrators who are suspected of, among other things, having violated the Armaments Act (WaffG) and the Weapons of War Control Act (KWKG). In the course of these investigative proceeding by the BLKA, connections were ascertained between the perpetrator group and the association

**“Third World Relief Agency - Verein zur Unterstützung der ‘Dritten Welt’”  
[Third World Relief Agency - Association for the Support of the ‘Third World’], (TWRA)  
Vienna/Austria**

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**Chairman:**  
**Dr. Elfatih Ali HASSANEIN,**  
**born on 1/1/1946,**

**Treasurer:**  
**Sukarno Ali HASSANEIN,**  
**born on 10/1/1959.**

On the basis of a judicial assistance request of the Office of the Munich I State Attorney, executive measures were implemented, and extensive documents seized, in Austria on 9/5 and 9/26/1996 relating to, among others, the TWRA and its responsible persons.

The investigative proceeding of the Office of the Munich I State Attorney was suspended by order dated 12/21/1998 in accordance with § 170 par. 2 StPO [Code of Criminal Procedure], because it was not possible to establish sufficient criminal suspicion.

**1.2 Judicial assistance request no. 245 dated 8/27/2002**

Following an initial inspection of the documents from the investigative proceeding of the Office of the Munich I State Attorney, the assigned investigative group OTP ascertained that the information could be of great significance for the investigations there. For example, it was possible, among other things, to ascertain high monetary sums to the TWRA from the Islamic world. In addition, it was ascertained that large payments and dispositions from the TWRA's account were only allowed to be made with the consent of the president of the Presidium of the Republic of Bosnia and Herzegovina, Alija IZETBEGOVIC.

The majority of the documents from the investigative proceeding of the Office of the Munich I State Court are drafted in German or translated into German, and the investigative group does not have the necessary specialized knowledge to evaluate the financial documents. Therefore the OTP filed a judicial assistance request with the government of the Federal Republic of Germany, which was approved by the Federal Ministry of Justice on 10/2/2002, which delivered to the Federal Office of Criminal Investigation ST 44 (now ST 45) for handling.

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**2. Evaluation****2.1 Available documents**

Sixteen folders from the investigative files of the Office of the Munich I State Attorney were taken over for the purpose of handling of the judicial assistance request. In addition to a large portion of the investigations of the BLKA against SAMINPASIC, these investigative files contain all of the documents that were sent by the Austrian authorities in connection with the judicial assistance. This also includes extensive documents concerning two accounts of the TWRA that were maintained with "Erste Österreichische Spar-Casse-Bank." In addition, there are the exhibits that were impounded by the Austrian authorities in connection with the TWRA or its responsible persons.

**2.2 Evaluation goal/Explanations**

The available documents were evaluated in accordance with the judicial assistance request of the OTP from the standpoint of the financial investigations. The focus of the handling here was on the evaluation of two accounts, concerning which the entirety of the documents, including individual records, were available. These data were entered completely and identically into an Excel table for account no. 513-64476, in order that it was possible to reconstruct the history of the account. Concerning account no. 004-65151, only a portion of the individual records were requested from the bank in the course of the earlier investigative proceeding. The consideration of the amount involves the prominent transactions and international transactions. These relevant transactions are now likewise available in tabular form. Excerpts from these tables or inserted into this report on the factual situation. The documents concerning an additional, already dissolved, account no. 501-16185 at "Erste Österreichische Spar-Casse" had already been destroyed by the time of the investigative proceeding of the BLKA, because the statutory retention period there had already been exceeded.

The following evaluation results represent the current factual situation in the handling of the judicial assistance request. In the following, the important results of the account evaluations from our standpoint, such as the internal regulations of the TWRA, the origin and use of the funds and the monetary flows, measured according to the goals and interests of the investigations of the OTP. It is pointed out that the available documents contain different spellings of names and institutions, which have been adopted in identical form in the evaluation. The umbrella term "Account-maintaining banking institution" listed in the tables describes the bank that was indicated as the "Principal Bank" of the individual records.

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This can be the account-maintaining banking institution or the correspondent bank in the case of international wire transfers.

The sequence of the listed persons, companies and organizations with respect to the evaluated accounts is determined according to the importance for purposes of the OTP from a local standpoint.

## **2.3 Evaluation results**

### **2.3.1 General**

#### **2.3.1.1 Management board of the TWRA**

According to information from the Austrian authorities from 1994, the

**Third World Relief Agency (TWRA)**

**Verein zur Unterstützung der ‘Dritten Welt’**

**[Third World Relief Agency - Association for the Support of the ‘Third World’],  
1040 Vienna, Prinz-Eugenstrasse 36/4/2**

was formed in February 1987 as a humanitarian aid organization. The following management board members are identified from an available excerpt of the association registry of the Federal Police Directorate, Vienna, from 1989:

**Chairman:** **Dr. Elfatih Ali HASSANEIN,**  
**born on** **1/1/1946,**  
**residing at** **Praterstr. 47/3/3, 1020 Vienna**

**Deputy:** **Fouad ELAGABANI,**  
**born on** **8/23/1942,**  
**residing at** **Am Kaisermühlendamm 103/3/27, 1220 Vienna**

**Secretary:** **Mohamed ZAROUG,**  
**born on:** **3/1/1962**  
**residing at** **Weintraubeng. 24/2/56, 1020 Vienna**

**Treasurer:** **Kamal ABDALLA,**  
**born on** **1/1/1959,**  
**residing at** **same as ZAROUG, Weintraubeng. 24/2/56, 1020 Vienna.**

The residential address of Dr. Elfatih Ali Hassanein, Praterstr. 47/3/3, 1020 Vienna, was indicated as the association headquarters of the TWRA.

The Federal Ministry of the Interior in Vienna informed the BLKA in 1995 that the association headquarters of the TWRA was located at Prinz-Eugenstrasse 36/4/2 in Vienna. In addition to Dr. Elfatih Ali Hassanein, his brother

**Sukorno Ali HASSANEIN,**  
**born on** **10/1/1959 Sudan,**  
**residing at** **Meidlinger Hauptstr. 76/3, Vienna,**

as active as the treasurer of the TWRA.

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Both are active on the management board of the “Islamic Relief Organization” in Vienna, which was in dissolution at that time. In addition to the HASSANEIN brothers, this letter also lists

**Mohamed Elhassan Mohamed Ahmed Iman,**  
**born on 1963 Sudan,**

and

**Amad Eldin Abd Elrahman Mohmed Ali,**  
**born on 1958 Sudan,**  
**residing at both residing, like Sukorno Ali HASSANEIN,**  
**above, at Meidlinger Hauptstr. 76/3, Vienna**

as management board members. The communication also lists an office of the TWRA at Karolinengasse 25/2/2+3 in Vienna.

The documents sent by the Austrian authorities include a letter concerning a discussion on 9/14/1993 at the Hotel “President” in Geneva. The following persons are listed as present:

**Alija IZETBEGOVIC, President of the Republic of Bosnia and Herzegovina**  
**Ejup GANIC, Deputy to the President of the Republic of Bosnia and Herzegovina**  
**Haris SILAJDZIC, the government’s Foreign Minister**  
**Dr. Elfatih Ali HASSANEIN, Director of the TWRA association.**

According to this letter, it was decided that the management board of the TWRA would be expanded by two new members

**Irfan LJEVAKOVIC**

and

**Djurdjevic DERVIS.**

### **2.3.1.2 Other representative relationships of the TWRA**

According to an available letter dated 7/10/1992, signed by the aforementioned Haris SILAJDZIC, Foreign Minister of Bosnia Herzegovina, “*Dr. Elfatih Ali HASSANEIN, head of the Third World Relief Agency, is authorized to receive donations for refugees from Bosnia-Herzegovina. According to this letter, Mr. HASSANEIN is also authorized to make payments for the needs of refugees, transfer funds to the headquarters of the Republic of Bosnia-Herzegovina in Bosnia, Croatia, Slovenia and elsewhere and deliver food, clothing, blankets, tents, medicine and medical equipment and spending money.*”

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**In addition to this power of attorney and the already described representative relationships of the association, the documents include a letter dated 1/1/1994 (according to notation signed by the President of the Presidium of Bosnia-Herzegovina Alija IZETBEGOVIC) from the so-called “Fund for the Assistance of the Muslims of Bosnia and Herzegovina” with account no. 513-64476 at “Erste ÖSC Bank” in Vienna. It is stated in this letter that the fund is managed by a committee that consists of five members. The President of the fund is Dr. El Fatih Ali HASANEIN. Other members of the committee are: Hasan CENGIC, Irfan LJEVAKOVIC, Husein ZIVALJ and Dervis DJURDEVIC. The substantial component of the letter is a provision concerning the decision on payments.**

**According thereto, payments up to 1,000 U.S. dollars (USD) can be made by the President. Payments up to USD 500,000 are made by at least three members of the fund. Payments over USD 500,000 are made with the consent of the President Alija IZETBEGOVIC.**

**According to this letter, the resources of the fund may only be used for the intended purposes and under strict principles of frugality.**

A geographic division of the donation collections is documented in another undated letter on the letterhead of Stranka Demokratske Akcije (SDA), the party of Alija IZETBEGOVIC, signed by Salem SHABIQ, representative of the President of the Islamic party. According thereto, *“Salem SHABIQ is responsible for the material donations from Europe and Dr. Al Fatch Ali HASSANEIN is responsible for the donations from the Islamic and Arab world. Both issue receipts and disburse the donations in accordance with instructions. In addition, the needs at the allied offices and the information services are assumed by Hasan Omar SBAHITE.”* Acct. no. 004-65151 at “Erste Österreichische Spar-Casse” in Vienna is indicated as the donation account number.

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**2.3.2 Account no. 513-64476 of the TWRA at “Erste Österreichische Spar-Casse,” Vienna/Austria.**

**2.3.2.1 General**

According to the account opening application, account no. 513-64476, which is maintained in U.S. dollars, was opened on 10/12/1992. The account holder was the “Third World Relief Agency.” The chairman of the TWRA DR. Elfatih Ali HASSANEIN and treasurer Sukarno Ali HASSANEIN were listed as authorized signatories. Starting 6/23/1993, the following were entered as additional authorized signatories of the TWRA:

**Salim SABIC,**  
**no further personal information known,**

and

**Hasan CENGIC,**  
**born on 8/30/1957.**

CENGIC is, according to our knowledge, the imam of the Zagreb mosque and co-founder of SDA, the party of the President of Bosnia-Herzegovina Alija IZETBEGOVIC. The account documents for the period from 5/22/1992 through 9/6/1995 are available from the former investigative proceeding. A total of 803 transactions on the account were ascertained for the review period. It was not possible to ascertain any dispositions that serve the maintenance of the association (rent, public utilities, taxes, contributions, etc.). Aside from the respective banks, sporadic entries do not reveal the sender/recipient or any entry text.

**2.3.2.2 Inflows/Outflows**

A total of 287 wire transfers, check credits and deposits in the total amount of US\$ 212,045,360.63 were ascertained for the review period. During the same period, a total of 516 wire transfers, check debits and disbursements in the total amount of US\$ 207,178,578.14 were ascertained during the same time period.

The following balance sheet for this account, divided according to years, is revealed for this review period:

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Year of entry	Credit/Debit entries:	Result	
1992	Debit Credit		-36,646,387.78 US\$ 49,263,281.74 US\$
<b>1992 result</b>			<b>12,616,893.96 US\$</b>
1993	Debit Credit		-108,871,714.85 US\$ 99,660,256.86 US\$
<b>1993 result</b>			<b>-9,203,457.99 US\$</b>
1994	Debit Credit		-44,679,905.84 US\$ 41,467,705.43 US\$
<b>1994 result</b>			<b>-3,212,200.41 US\$</b>
1995	Debit Credit		-16,980,569.67 US\$ 21,646,116.60 US\$
<b>1995 result</b>			<b>4,665,546.93 US\$</b>
<b>Overall result</b>			<b>4,866,782.49 US\$</b>

### 2.3.2.3 Ascertained connections to persons

In the course of the evaluation of the various senders and recipients of transactions, it was possible to ascertain a number of persons. Therefore, only the several persons who appear relevant to the handling of the matter will be addressed in the following.

#### 2.3.2.3.1 Prinz Selman Bin ABDUL-AZIZ

In the condensed account overview, it was possible to ascertain 27 wire transfers in the total amount of US\$ 120,447,930.13, in which Prince Selman Bin ABDUL-AZIZ or an organization that can be imputed to him is entered as the sender.

No.	Date of entry	Sender/Recipient	Banking institution at which the account is maintained	Entry text	Sum in US\$
36	7/15/1992	Prince Salman Bin Abdulaziz	Creditanstalt-Bankverein, Vienna	Donation	7,460,662.53 US\$
44	7/24/1992	Prince Fallmann Bin Abdull Abdiz	Creditanstalt-Bankverein, Vienna		1,699,994.23 US\$
55	8/18/1992	Prince Salman Bin Abdulaziz	Creditanstalt-Bankverein, Vienna		6,128,393.75 US\$
61	8/27/1992	Prince Salman Bin Abdulaziz	Creditanstalt-Bankverein, Vienna		3,197,404.70 US\$
90	10/1/1992	Che Governor Riyadh HRH Prince Salman Bin Abdul Aziz	Creditanstalt-Bankverein, Vienna		2,131,590.63 US\$
113	11/2/1992	Governor of Riyadh Prince Salman Bin Abdulaziz	Creditanstalt-Bankverein, Vienna		1,398,855.96 US\$
128	11/26/1992	Prince Salman Bin Abdulaziz	Creditanstalt-Bankverein, Vienna		2,664,501.98 US\$
163	1/7/1993	H.R.H. Prince Salman Bin Abdul Aziz Al Saud	Creditanstalt-Bankverein, Vienna		1,865,150.95 US\$
195	2/9/1993	HRH Prince Salman Bin Abdul Azziz	Creditanstalt-Bankverein, Vienna		1,865,142.66 US\$
269	4/23/1993	Prince Salman Bin Abdul Aziz Governor of Riad/City			9,999,961.19 US\$
295	5/11/1993	Prince Salman Bin Abdul Aziz	Creditanstalt-Bankverein, Vienna		2,666,628.12 US\$

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No.	Date of entry	Sender/Recipient	Banking institution at which the account is maintained	Entry text	Sum in US\$
315	5/27/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh City	Creditanstalt-Bankverein, Vienna		2,666,628.33 US\$
334	6/16/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh City			19,999,989.15 US\$
378	7/21/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh City	Creditanstalt-Bankverein, Vienna		1,866,630.13 US\$
384	7/28/1993	Prince Salman Bin Abdul Acid Jeddah	Creditanstalt-Bankverein, Vienna		1,333,297.28 US\$
416	8/10/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh	Chase Manhattan Bank, New York		6,666,656.21 US\$
430	8/18/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh	Chase Manhattan Bank, New York	20100510093	2,133,322.79 US\$
444	8/31/1993	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz)	Chase Manhattan Bank, New York	20100530193 TLX no. 114012 Bank routing no. 20111 17.50 fee deducted	1,866,637.74 US\$
445	9/1/1993	Prince Salaman Bin Abdulaziz, Governor of Riyadh	Chase Manhattan Bank, New York		6,666,665.12 US\$
490	11/9/1993	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz)	Chase Manhattan Bank, New York	20100651893 17.50 fee deducted	1,866,637.74 US\$
549	2/16/1994	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz Governor of Riyadh)	Chase Manhattan Bank, New York	SCB20100185194 17.50 fee deducted	799,971.34 US\$
553	2/24/1994	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz Governor of Riyadh)	Chase Manhattan Bank, New York	SCB20100201794 17.50 fee deducted	3,999,971.40 US\$
581	4/5/1994	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz Governor of Riyadh)	Chase Manhattan Bank, New York		9,999,971.12 US\$
593	5/2/1994	Hrh Prince Salman Bin Abdulaziz	Bank of America, New York		169,973.36 US\$
604	5/10/1994	High Commission for Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz Governor of Riyadh)	Chase Manhattan Bank, New York		9,999,988.41 US\$
610	5/17/1994	Rem. Main Br. Batha Riyadh Details Prince Salman Bin Abdulaziz Governor of Riyadh	Chase Manhattan Bank, New York	For Coll. Relief for Bosnia and Herzog.	5,333,321.80 US\$
776	7/11/1995	National Commercial Bank Main BR Batha 201 Riyadh	Chase Manhattan Bank, New York	BK Code Blz 20111 Ref. Collecting Relief for Bosnia and Herzog (Prince Salman Bin Abdulaziz Rem Ref.: Mo 950710 000832 001	3,999,985.21 US\$
				Total sum	120,447,930.13 US\$

Prince ABDUL-AZIZ is, according to our knowledge, a member of the Saudi Royal Family and Governor of the Province surrounding Riyadh/Saudi Arabia. He is the founder of the “Saudi High Commission for Aid to Bosnia,” which is supported by King FAHD, among others.

The available documents include minutes that are directed to Alija IZETBEGOVIC, President of the Presidium of the Republic of Bosnia and Herzegovina and that report on the activities of the “International Conference on the Protection of Human Rights in Bosnia and Herzegovina.” The minutes list, among other things, a trip by a delegation to the Arab region from 10/11/1992 to 10/17/1992.

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In addition to Dr. Elfatih Ali HASSANEIN and Salim SABIC, the trip included Mustafa CERIC. CERIC was, according to these minutes, the main imam of the Zagreb mosque. The reason for the trip was apparently to organize financial support as political and humanitarian aid for the Muslims of Bosnia and Herzegovina in the Arab region. There were, among other things, discussions with and receptions by various members of the Saudi Royal Family, such as Konig Fehd ibn ABDULAZIS, the Defendant Minister, the Governor of the Province Mecca, Prince Selman ibn ABDULAZIZ and the President of the United Arab Emirates. In the course of these discussions there were said to be numerous promises by the hosts, the content of which is not further stated. It is expressly stated in the minutes that the conference was not organized by the government. The minutes are signed by HASSANEIN and CERIC.

The documents also include a letter to Prince Salman Ben ABDUL AZIZ, in which a donation of US\$ 1 billion is requested and in which it is stated that a first installment of US\$ 400 million is urgently needed. This letter, which is on the letterhead of the International Conference on the Protection of Human Rights in Bosnia and Herzegovina, is signed by twelve persons, including HASSANEIN and SABIC.

#### 2.3.2.3.2 Wael Hamzah JELAIDAN

As part of the analysis six transactions were found in connection with one Wael JELAIDAN. Among them were two transfers to the account of the TWRA with amounts of 3,999,998.55 USD and 1,999,987.75 USD. Also listed were four transfers from the aforementioned account to account number 573301587 of Bank Austria in Vienna to the amount of 7,058,973.20 USD. Mentioned in all four transfers from the account of the TWRA are among other things “Debt repayment Hasan Cengic”.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
256	4/7/93	Wael Jelaidan Acct. no. 573301587	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-960,000.00 USD
261	4/9/93	Wall Jelaidan [sic] Acct. no. 573301587	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-98,973.20 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
294	5/11/93	Wael Jelaïdan Acct. no. 573301587, Account with: Bank Austria	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-2,000,000.00 USD
356	6/30/93	Wael Jelaïdan Acct. no. 573301587	Bank Austria (Former Oelb), Vienna	573301587	USD 4,000,000. – less bank charges Debt repayment Hasan Cengic	-4,000,000.00 USD
408	8/4/93	Wael Hamzah Jelaïdan Ayman Jelaïdan House SA-AI Salamah Jeddah	Bank Austria (Former Oelb), Vienna		Retransfer	3,999,989.55 USD
636	7/8/94	Wael Hamzah Jelaïdan Vereinsstiege 4/13 1090 Vienna	Bank Austria AG, Vienna		Contributions balance	1,999,987.75 USD

In this regard it was established that the person

**Wa'el Hamza JULAIDAN**  
**date of birth 1/22/1958 Al-Madinah/Saudi Arabia**  
**Saudi Arabian passport no. A- 992535**

can be found under different spellings **on international sanction lists issued by the United Nations, the European Union and the United States.** It concerns specifically UN resolution no. 1333 (the so-called Al-Qaeda list), EC Ordinance EG-VO 881 and Presidential Executive Order PO 13224 of United States. The objective of these international sanctions is to deprive terrorists worldwide of a financial basis by freezing accounts and confiscating other assets of the person/organizations. Listing them is also to prevent the entry and travel of the persons in question.

A person Wael Hamza JULAIDAN is also on the so-called **“Golden Chain List” as a recipient of contributions to Al-Qaeda.** This list was found according to the US authorities when actions were taken against the Benevolence International Foundation in Sarajevo in March 2002. **According to information from the US, Wael Hamza JELAIDAN is the former general secretary of the organizations “Muslim World League” and the “Rabita Trust” in Pakistan and is supposedly a partner and aid to Bin Laden.** In the meantime the assets of JULAIDAN and/or “Rabita Trust” have been frozen according to US information. This is confirmed also by the 9/11/2001 report of the U.S. Congress.

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A person by the name of “Wa’el Hamza JAL Aidan” and the organization “Rabita Trust” are specified among others as defendants in a civil suit by several hundred survivors of the attacks of 9/11/2001. With this suit the plaintiffs endeavor to take legal action at the “United States District Court for the District Of Columbia” against presumed organizers, financiers and other direct and indirect supporters of Islamic terrorism. The complaint is published on the Internet at [www.judicialwatch.org/cases/97/wtccopm.htm](http://www.judicialwatch.org/cases/97/wtccopm.htm).

It cannot be seen definitively from this standpoint how the persons “JEL Aidan”, “JUL Aidan” and “JAL Aidan” are associated. It is assumed however that they are identities of persons.

### 2.3.2.3.3 Elfatih Ali HASSANEIN

Within the auditing period a total of four transfers could be found that point to Dr. El-Fatih Ali HASSANAIN. Based on the posting text three of the transfers concern the “transfer of contribution monies”. The total amount of those transactions is 4,599,684.74 USD. The transfers were made within the period 9/30/1992 to 3/2/1993.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
86	9/29/92	Hassanein Elfatih Ali Dr.			#amount of the contribution monies of 8/18/92	500,000.00 USD
124	11/19/92	Hassanein Elfatih Ali Dr.			Balance of contribution monies erroneously transferred to this account	3,000,000.00 USD
204	2/26/93	UBAF, London paid by Elsayed Elfaith Ali Hassanin	Creditanstalt-Bankverein, Vienna		Contributions	1,499,684.74 USD
769	6/27/95	Elfatih Hassanein Turkey Acct. no. 141872 Account with: //CH 268591 Al Barak Tuek Buyukdere Caddesi 78 80290 Mecidiyekoy	Citibank, New York	141872		-1,001,286.18 USD

On 6/27/1995 a transfer appeared to account no. 141872 at Al Barak Tuek, Kuyukdere Caddesi 78, 80290 Mecidiyekoy. Specified as a recipient of an amount of 1,001,286.18 USD is Elfatih HASSANEIN. No further information about the transactions is available.

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For HASSANEIN there is here, in addition to what was attained from the investigations of the BLKA at that time, an inquiry by Interpol Sarajevo from the year 2002 in connection with the investigations on account of the suspicion of money laundering. Also mentioned therein besides HASSANEIN and the TWRA is an EL NAIM, Osama, date of birth 10/5/1965.

#### 2.3.2.3.4 Sukarno Ali HASSANAIN

As part of the analysis three transfers to an account number 30354226 of “Ersten Österreichischen Sparcasse” [First Austrian Savings] were found for the auditing period. Sukarno Ali HASSANAIN is listed as a recipient for this account.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
770	6/28/95	Hassanain Sukarno Ali Acct. no. 00030354226	First Austrian Savings	30354226		-10,020.87 USD
789	8/9/95	Hassanain Sukarno Ali Acct. no. 00030354226	First Austrian Savings	30354226	TWRA	-10,000.00 USD
800	8/28/95	Hassanain Sukarno Ali Acct. no. 00030354226	First Austrian Savings	30354226	Office expenses	-10,000.00 USD
					Total amount:	-30,020.87 USD

#### 2.3.2.3.5 Dr. A. TOTONJI

A total of seven transfers amounting to 90,143.19 USD could be found from a sender with this name.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Posting text	Amount in USD
60	8/27/92	Dr. A. Totonji	Österr. Postsparkasse, [Austrian Postal Bank] Vienna	Bny Cust Rm – Pon/1909307	9,977.38 USD
91	10/6/92	Dr. A. Totonji	Chase Manhattan Bank, New York	Pon/1935081 Acc. Yr. Graben 21 101 Vienna Austria Rcvd via Chips Psn/Ssn 003004/139965	5,017.43 USD
100	10/14/92	Dr. A. Totonji	Girokredit Bank (Former GZ), Vienna		977.81 USD
187	1/29/93	Dr. A. Totonji	Bank Austria (Former Z)	Pon 2022623	44,978.79 USD
219	3/15/93	Dr. A. Totonji	Bank Austria (Former Z), Vienna		26,611.29 USD
289	5/7/93	Dr. A. Totonji	Creditanstalt-Bankverein, Vienna		1201.67 USD
317	5/28/93	Dr. A. Totonji	Republic Nat. Bank of N.Y., New York	Rest of Bank Info YR A-1011 Vienna Austria Branch F-F-C Attn. Yr. Third World Relief Agency/AC-00465151 Br Sw21 Pon/2113125	1,378.82 USD
				Total amount:	90,143.19 USD

A sender by the name of Dr. Ahmad or Ahmed TOTONJI also deposited money into the examined account no. 004-65151 (see point 2.3.3). Internet research showed that this name is mentioned as the holder of management positions in various North American Islamic organizations. A person by the name of “Ahmed TOTONJI” is being sued among others as a defendant in the civil suit listed under point 2.3.2.3.2 by several hundred survivors of the attacks of 9/11/2001 before US court.

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No further information about the person or the transactions shown is available.

### 2.3.2.3.6 Salim SABIC

As part of the analysis of the aforementioned accounts, a transaction was found that is connected to a person authorized to dispose of the account, one SABIC. In this transfer of 549,989.17 USD dated 1/8/1993, SABIC is entered as a sender. No more information about this transaction and SABIC is known.

### 2.3.2.3.7 Hasan CENGIC

Twenty-two transactions debited from the examined account were found for the auditing period. The name of CENGIC can be found in every posting text; he is not listed as a recipient or a sender. He was authorized to dispose of this account as of 6/23/1993. Four payments to the aforementioned Wael JELAIDAN with the posting text "Debt repayment Hasan Cengic" stand out. The transactions total a total amount of 11,057,237.36 USD.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
147	12/18/92	Koncar Inzenjering Za Industriju Zagreb Acct. no. 257318403654435	Zagrebacka Banka, Zagreb	257318403654435	Acct. no. 812-35026 Heating appliances for Bosnia Hassan Cengic	-141,462.89 USD
153	12/23/92	Multicom Informationsystem Ltd. Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Equipment for information center in Rep. of Bosnia for the coordination of humanitarian aid and supplies for refugees Hasan Cengic	-1,001,320.02 USD
165	1/8/93	Dusky Vienna Acct. no. 09522175000	CA-BV Stephansplatz	9522175000	For supply of sugar to Bosnia Hasan Cengic	-150,237.21 USD
168	1/11/93	Kozasko Tekstilni Kombinat Visoko Acct. no. 160347200	//BL50010111 Koexim Frankfurt BFG Bank Frankfurt	160347200	Shoes for Bosnia refugees Hasan Cengic	-154,174.29 USD
170	1/12/93	SCC HandelgesmbH Acct. no. 00051367424	First Austrian Savings	51367424	Canned goods for Bosnia refugees Hasan Cengic	250,320.49 USD
222	3/19/93	Ro-Tea D.O.O. 41000 Zagreb Acct. no. 351-9759	Zagrebacka Banka, Zagreb	3519759	Ziro Racun 30104-601-55328 Kredracun Broj 930-2037 dated 2/22/93 Hasan Cengic	-4,891.98 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
147	12/18/92	Koncar Inzenjering Za Industriju Zagreb Acct. no. 257318403654435	Zagrebacka Banka, Zagreb	257318403654435	Acct. no. 812-35026 Heating appliances for Bosnia Hasan Cengic	-141,462.89 USD
223	3/19/93	Kupex Trading Anstalt Basle Acct. no. 1002898200	Bank Cantrade AG Gellertstr. 18 CH-4006 Basle	1002898200	Acct. no. 01/IA-ATS dated 2/24/93 3000 kg antimontrisulfide [sic] Hasan Cengic	-19,125.70 USD
224	3/19/93	TBM S.R.L. Stradona Della Mainizza 63 I-34170 Gorizia Acct. no. 6639442	Banka Agricola Kmecka Banka Gorizia Corso Verdi 55 I-34170 Gorizia	6639442	Inv. no. 33 dated 2/18/93 steel constructions for refugee camps Hasan Cengic	-32,689.18 USD
225	3/19/93	TLM Tal, Sibenik Acct. no. 257313457.. 6	Zagrebacka Banka, Zagreb	257313457..6	Acct no. 002 dated 1/22/93 aluminum alloys Hasan Cengic	-43,644.68 USD
226	3/19/93	Kupex Trading Anstalt Basle Acct. no. 1002898200	Kupex Trading Anstalt Acct. no. 1002898200	1002898200	Pro forma invoice 1/7/14-3 spiral drills Hasan Cengic	-65,401.87 USD
227	3/19/93	Sintal Zagreb Acct. no. 390-8160	Zagrebacka Banka, Zagreb	3908160	Invoice dated 2/22/93 metal parts for housing constructions Hasan Cengic	-87,598.56 USD
228	3/19/93	Kupex Trading Anstalt Basle Acct. no. 1002898200	Kupex Trading Anstalt Basle Acct. no. 1002898200	1002898200	Pro forma invoice 1/7/1A machinery accessories Hasan Cengic	-94,065.70 USD
230	3/19/93	TBM S.R.L. Stradona Della Mainizza 63 I-34170 Gorizia Acct. no. 66394	Banka Agricola Kmecka Banka Gorizia Corso Verdi 55 I-34170 Gorizia	66394	Inv. no. 42 dated 3/2/93 steel constructions for refugee halls Hasan Cengic	-183,040.43 USD
231	3/19/93	Multicom Information Systems Ltd Acct. no. 258427034	Verwaltungs u. Privatbank, Vaduz	258427034	20 satellite telephones for Bosnia Hasan Cengic	-600,813.54 USD
254	4/7/93	Hemerson International Trading Comp Tuskanac 39 41000 Zagreb Acct. no. 01880322100	Creditanstalt-Bankverein, Graz	1880322100	Steel frames for prefabricated houses for refugees from Bosnia Hasan Cengic	-300,427.58 USD
256	4/7/93	Wael Jelaidan Acct. no. 573301587	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-960,000.00 USD
261	4/9/93	Wael Jelaidan Acct. no. 573301587	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-98,973.20 USD
268	4/21/93	Multicom Information Systems Ltd Acct. no. 258427034	Verwaltungs u. Privatbank, Vaduz	258427034	Satellite telephone costs for Bosnia /Hasan Cengic	-600,815.00 USD
294	5/11/93	Wael Jelaidan Acct. no. 573301587, Account with: Bank Austria	Bank Austria (Former Z), Vienna	573301587	Debt repayment Hasan Cengic	-2,000,000.00 USD
309	5/25/93	Multicom Information Systems Ltd Acct. no. 258427034 account with: Verwaltungs u. Privatbank AG, 9490 Vaduz	Verwaltungs u. Privatbank, Vaduz	258427034	Satellite telephones for Bosnia fee Hasan Cengic	-285,049.17 USD
355	6/30/93	Telecom Information Systems Ltd. Acct. no. 258427034	Verwaltungs u. Privatbank, Vaduz	258427034	Equipment for information center in Rep. of Bosnia for the coordination of humanitarian aid and supplies for refugees Hasan Cengic	-451,757.08 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
147	12/18/92	Koncar Inzenjering Za Industriju Zagreb Acct. no. 257318403654435	Zagrebacka Banka, Zagreb	257318403654435	Acct. no. 812-35026 Heating appliances for Bosnia Hasan Cengic	-141,462.89 USD
356	6/30/93	Wael Jelaidan Acct. no. 573301587	Bank Austria (Former Oelb), Vienna	573301587	USD 4,000,000.00 less bank charges Hasan Cengic	-4,000,000.00 USD
368	7/9/93	Telecom Information Systems Ltd. Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Equipment for information center in Republic of Bosnia for the coordination of humanitarian aid and care of refugees Hasan Cengic	-132,243.79 USD
					Total amount:	-11,658,052.36 USD

### 2.3.2.3.8 IZETBEGOVIĆ

As part of the analysis two payments debited from the accounts were found in which the word “IZETBEGOVIĆ” could be found.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
298	5/13/93	Kreditna Banka DD Sarajevo Acct. no. 936-2617	Deutsche Bank AG, Frankfurt/M	9362617	Aid for displaced persons and refugees of Bosnia and Herzegovina for Halida Izetbegovic Acc. 70810-100000802	-19,243.25 USD
458	9/24/93	Toprak Turizm AS Acct. no. 109 Account with: Aeibus33 for Further Credit to Toprak Bank Istanbul Merkez Sube AS	Chase Manhattan Bank, New York	109	Inv. no. 133634 flight Mr. Izetbegovic	-54,507.31 USD
					Total amounts:	-73,750.56 USD

### 2.3.2.3.9 H.H. Sheikh Mohamed BIN SAQAR

Within the auditing period 20 transfers amounting to a total of 118,573.34 USD were found, in which the aforementioned person is contained as sender or in the posting text. No further information about this person and the transactions is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Posting text	Amount in USD
13	6/5/92	H.H. Sheikh Mohamed Bin Saq	Security Pacific Int. New York		968.82 USD
25	6/29/92	UBAF Arab Amer., N.Y.C., Org. H.H. Sheikh Moh#d bin Saqar Al Qa. OGB-Dubai Islamic Bank	Security Pacific Int. New York		968.27 USD
27	7/1/92	H.H. Sheikh Mohamed Bin Saqar El. Q.	Bankers Trust, New York	/Rfb/None/Obi/Less our Fee of 20.00	99,968.25 USD
38	7/16/92	HH Sheikh Mohamed Bin Saqar Al Qass IMI RAK Ordering bank Dubai Islamic Bk Ras Al Khaimah	Chase Manhattan Bank, New York		967.98 USD
53	8/12/92	H.H. Sheikh Mohamed Bin Saqar	Bank of America, New York	Less our fee of 20.00	967.85 USD
76	9/16/92	H.H. Sheikh Mohamed Bin Saqar	Bank of America, New York	Bless our fee of 20.00	968.04 USD

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Ser. no.	Date posted	Recipient/sender	Account-holding bank	Posting text	Amount in USD
127	11/26/92	The First		Order H.H. Sheikh Mohamed Bin Saqar Glass are fee of 20.00	968.83 USD
173	1/13/93	H.H. Sheikh Mohamed Bin Saqar	Bank of America, New York	Less our fee of 20.00	969.08 USD
215	3/11/93	H.H. Sheikh Mohamed Bin Saqar	Chase Manhattan Bank, New York		989.32 USD
265	4/16/93	Investigations Dept.	Bankers Trust, New York	/Rfb/None/Obi/B/O H.H. Sheikh Mohamed Bin Saqar Al Wassimi Rak and Dubai Islamic Bk	988.90 USD
337	6/16/93	H.H. Sheikh Mohamed Bin Saqar	Bankers Trust, New York	/Rfb/None	989.15 USD
373	7/15/93	Dubai Islamic Bk. Ras Al Khaimah	Bankers Trust, New York	/Rfb/None/obi/B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi – Rak	989.61 USD
454	9/16/93	Dubai Islamic Bank Dubai	Bank of New York, New York (OE689)	B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak bny cust Rrn-O/B/Ubaif Arab Am	987.92 USD
476	10/13/93	Dubai Islamic Bank Dubai	Bank of New York, New York (OE698)	B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak bny cust Rrn-O/B/Ubaif Arab Am Fav. el Fathi Ali Ha Assanein	987.96 USD
499	11/18/93	Investigations Dept.	Republic Nat. Bank of N.Y. New York	B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak	988.72 USD
514	12/16/93	Dubai Islamic Bank Dubai	Bankers Trust, New York	/Rfb/None/Obi/B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak	988.76 USD
535	1/13/94	Dubai Islamic Bank Dubai	Bankers Trust, New York	/Rfb/None/Obi/B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak	988.91 USD
550	2/18/94	Dubai Islamic Bank Dubai	Bank of New York, New York	B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak Bny Cust Rrn – O/B Arab Amer Ny	988.79 USD
567	3/11/94	Dubai Islamic Bank Dubai	Bankers Trust, New York	/Rfb/None/Obi/B/O H.H. Sheikh Mohamed Bin Saqar Al Qassimi Rak	988.55 USD
588	4/13/94	H.H. Sheikh Mohamed Bin	Citibank, Vienna	Transfer B-O H.H. Sheikh Mohamed Bin Saqar	949.63 USD
				Total amount:	118,573.34 USD

### 2.3.2.3.10 Sulaiman AL RAJHI

Two transfers as credits were found in which one “Sulaiman Al Rajhi” is entered as a sender. The total amount was 53,287.70 USD. No further information on this person is known.

Ser. no.	Date posted	Recipient/sender	Account-holding bank	Amount in USD
348	6/23/93	S Sulaiman Al Rajhi	Bank Austria (Former Oelb), Vienna	49,974.04 USD
376	7/16/93	Sulaiman Al Rajhi	Creditanstalt-Bankverein, Vienna	3,316.66 USD
			Total amount:	53,287.70 USD

### 2.3.2.3.11 Saleh Alaabdulaziz ALRAHJI AND BROTHERS

Three transfers were deposited to the examined account during the auditing period in which “Saleh Alabdulaziz Alrajhi and Brothers” is specified as a sender. The total amount was 155,894.28 USD. No further information about these transactions is known. A person by the name of “Saleh Abdul Aziz AL RAHJI” is specified among others as a defendant in a civil suit by several hundred survivors of the attacks of 9/11/2001.

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No further information concerning the sender and the transactions is available

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Posting text	Amount in USD
176	1/15/93	Saleh Alabdulaziz Alrahji and Brothers	Creditanstalt-Bankverein, Vienna		10,979.02 USD
280	4/28/93	Saleh Alabdulaziz Alrahji and Brothers	Bank Austria (former Z), Vienna	TPO/HO/1396/4/93	54,953.68 USD
554	2/25/94	Saleh Alabdulaziz Alrahji and Bros	Bank Austria AG, Vienna	Rfb: Tpo/Ho/15483/94	89,961.58 USD
				Total amount:	155,894.28 USD

#### 2.3.2.3.12 Abdul Elah Salem BIN MAHFOUZ

On 10/27/1992 one Abdul Elah Salem BIN MAHFOUZ transferred an amount of 133,321.72 USD to the examined account. The National Commercial Bank, Jeddah is entered as the ordering and Account-holding bank. No further information is available.

#### 2.3.2.3.13 Abdul Qader HAFEZ

Three transfers were found as part of the analysis in which the aforementioned person is listed as a sender or in the posting text. Further information about the depositor and the reason for payments is not known.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Posting text	Amount in USD
302	5/17/93	Citibank, New York	Citibank, New York	Abdul Qader O. Hafez	2,999,988.88 USD
344	6/18/93	Abdulqader Othman Hafez	Citibank, New York	Credit is being issued subject to reservation due to duplicate receipt	1,999,989.29 USD
415	8/10/93	Abdulqader Othman Hafez	Citibank, New York		219,989.54 USD
				Total amount:	5,219,967.71 USD

#### 2.3.2.3.14 Mahir HADZIAHMETOVIC

In the period 9/9 to 11/2/1992 three transfers to account number 51377152 of the First Austria Savings Bank were found. The aforementioned person is specified as the recipient. The total amount is 5,301,799.31 USD. The transfer dated 9/9/1992 is the highest transfer debited from the account of the TWRA during the auditing period. No further information about this person and the transactions is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
70	9/9/92	Hadziahmetovic Mahir Acct. no. 00051377152	First Austria Savings	51377152	Balance of contribution monies for refugees in Bosnia	-5,062,759.47 USD
75	9/16/92	Hadziahmetovic Mahir Acct. no. 00051377152		51377152	Balance refugee monies	-220,283.37 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
112	11/2/92	Hadziahmetovic Mahir Acct. no. 00051377152	First Austria Savings	51377152	Balance transfer fees	-18,756.47 USD
					Total amount:	-5,301,799.31 USD

### 2.3.2.3.15 Alem MUSOVIC

In the auditing period four transfers were found that were targeted at Alem MUSOVIC, Unter der Lauben 2, 8012 Ottobrunn. The total amount was 2,548,447.47 USD. Based on current information one

**Alem MUSOVIC**  
**date of birth 3/25/1964 Plejvlja**

appeared before police in 1995 on account of the suspicion of handling stolen replacement parts for VW and approximately 300 motors for VW Golf. The notification came from Kripo Sarajevo and concerned the company A.L.C.O. Export-Import, Unter den Lauben 2, 85521 Ottobrunn. According to this information MUSOVIC was supposedly the managing director of the company A.L.C.O. No further information concerning this is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
266	4/20/93	Alem Musovic Acct. no. 3910456279	Hypobank, Munich	3910456279	Seeds for corn crop in Bosnia	-508,409.35 USD
341	6/17/93	Alem Musovic FRG Acct. no. 3910456279 Account with: //BL 70020001 Hypobank Ottobrunn branch Unter den Lauben 2 8012 Ottobrunn	Hypobank, Munich	3910456279	Seedlings for potato crop	-244,319.91 USD
574	3/22/94	Alem Musovic ZA M+A Co Zagreb Acct. no. 3910456279	Hypobank, Munich	3910456279	Inv. no. 12703-03-94 partial payment div. grains for Bosnia	-902,075.33 USD
627	6/22/94	Alem Musevic Zamuaco Zagreb Acct. no. 3910456279	Bayer. Hypotheken-u Wechselbank, Munich	3910456279	Inv. no. 127...-94 payment of balance for div. grains for Bosnia	-893,642.8 USD
					Total amount:	-2,548,447.47 USD

### 2.3.2.3.16 Mrs. Sedzida SILAJDZIC

On 9/28/1992 a check for 4,015,170.93 USD debited from the examined account was deposited. Mrs. Sedzida SILAJDZIC was listed as a recipient. It cannot be determined here to what extent there is a familiar relationship between this person and the Haris SILAJDZIC, Foreign Secretary of the Government of the Republic of Bosnia-Herzegovina.

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“Contribution monies for Bosnian refugees check no. 2296” is listed in the posting text. The check was deposited through the Chase Manhattan Bank, New York. It is not clear what account the amount went to.

No further information concerning the recipient and the check payment is available.

### 2.3.2.3.17 Tinjic DZEVDET

As part of the account analysis two transfers were found to an account no. 30051105572 of the First Austrian Savings Bank for a total of 246,140.91 USD. One Tinjic DZEVDET is listed as a recipient. According to the posting text the payments were to settle a bill for the construction of a medical center. No further information about this person is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
191	2/8/93	Tinjic Dzevdet Acct. no. 30051105572	First Austrian Savings	30051105572	Inv. no. 0490-01-93 construction of a medical center	-123,241.24 USD
193	2/9/93	Tinjic Dzevdet Acct. no. 30051105572	First Austria Savings	30051105572	Inv. no. 0491-01-93 construction of a medical center	-122,899.67 USD
					Total amount:	-246,140.91 USD

### 2.3.2.3.18 Dieter Walter HOFMANN

The name Dieter HOFMANN is contained in several spellings as recipient of three transfers and a total amount of 150,727.80 USD debited from the examined account. According to current information this could be

**Dieter Walther HOFMANN**  
**date of birth 6/15/1942, Vienna**

This person has since appeared before the police in connection with the suspicion of fraud and unlawful assumption of authority.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
68	9/8/92	Dieter Walther Hofmann 2095 Drosendorf Unter-Thurnau 26 Acct. no. 703777 Account with: Raika Raabs, bank routing number 32127	Raika Raabs	703777	For transport costs	-25,147.28 USD
77	9/18/92	Dieter Hofmann Acct. no. 703777 Account with: Raika raabs a d. Thaya	Raika Raabs A. D. Thaya	703777	For the supply of food	-25,147.49 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
85	9/28/92	Dieter Hoffmann Acct. no. 703777 Account with: Raika Raabs a d. Thaya Drosendorf branch bank routing number 32127	Raika Raabs	703777	Flight expenses	-100,433.03 USD
					Total amount:	-150,727.80 USD

### 2.3.2.3.19 Marcel FAUVET, F-95500 Gonesse

On 7/2/1993, 1,505,719.17 USD was transferred from the account of the TWRA to  
**Marcel Fauvet,**  
**F-95500 Gonesse**

Listed in the posting text is “Facture Eb/6256V.29.6.93 tractors”. No further information about this transaction is available.

One Guy Gerard Marcel FAUVET, born 4/18/1952, is currently reported as a deponent for attaining residences in the Schengener Information System by the French authorities. It cannot be ascertained from this whether it is the identity of a person.

### 2.3.2.4 Established connections to companies

#### 2.3.2.4.1 Multicom Information Systems Ltd., P.O. Box 254, FL-9490 Vaduz/Liechtenstein

Within the auditing period in total 41 transfers from the examined account amounting to a total of 13,400,658.67 USD to accounts of this company were found. The recipient hereby is specified as either the company Multicom Information Systems in Vaduz or the company Mis AG in Vaduz. Since both companies are domiciled at the same address and the funds were transferred to the same accounts, the companies could be identical. “Costs for satellite telephones” or similar descriptions are given as a posting text several times. Besides these payments, there are three transfers dated 11/24/1993 for 986,760.25 USD, 12/10/1993 for 1,000,975.86 USD and 9/1/1994 for 1,001,031.30 USD. In those transactions “wool”, “oil”, “goods” and/or “wheat” are listed in the posting text. No further information on these companies is available.

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
153	12/23/92	Multicom Information System Ltd. Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Equipment for information centers in the Republic of Bosnia for the coordination of humanitarian aid and care of refugees Hasan Cengic	-1,001,320.02 USD
231	3/19/93	Multicom Information System Ltd. Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	20 satellite phones for Bosnia Hasan Cengic	-600,813.54 USD
268	4/21/93	Multicom Information System Ltd. Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Costs for satellite telephones for Bosnia/Hasan Cengic	-600,815.00 USD
309	5/25/93	Multicom Information System Ltd. Acct. no. 258427034 Account with: Verwaltungs u Privatbank AG, 9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Satellite telephones for Bosnia fee Hasan Cengic	-285,049.17 USD
434	8/24/93	Mis AG FL-9490 Vaduz Acct. no. 258427007	Verwaltungs u Privatbank, Vaduz	258427007	Satellite telephones for Bosnia	-77,009.19 USD
441	8/26/93	Mis AG FL-Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. P1-93 satellite telephones F 03-0 4/93	-284,125.81 USD
443	8/31/93	Mis AG Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. No P2-93 dated 8/24/93 F. 05-0 6/93 satellite telephones	-237,952.32 USD
447	9/2/93	Mis AG FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. p3-93 06-0 7/93 satellite telephones	-327,792.38 USD
451	9/9/93	Mis AG 9490 Vaduz Liechtenstein Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no.P4/93 01-0 3/93 satellite telephones	-154,139.54 USD
481	10/29/93	Mis AG FL-9490 Vaduz Acct. no. 258427026	Verwaltungs u Privatbank, Vaduz	258427026	Invoice Do3-10/93 satellite telephones	-161,892.19 USD
482	10/29/93	Mis AG FL- 9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Diverse invoices for satellite telephones	-187,843.84 USD
483	10/29/93	Mis AG FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Diverse invoices for satellite telephones	-480,872.28 USD
504	11/24/93	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 935208/209-90 3/Z Inv. 935259-90 3/Z satellite telephones	-110,190.54 USD
505	11/24/93	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 2211-0 1/93 Inv. no. 2214-0 1/93 wool blankets + oil for refugees Bosnia	-986,760.25 USD
513	12/10/93	Mis AG Pob 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice no M1, M2, M3 12-93 goods for Bosnia	-1,000,975.86 USD
519	12/22/93	Mis AG Pob 254 FL-9490 Vaduz Acct. no. 25847077	Verwaltungs u Privatbank, Vaduz	258427077	Invoice 10004903- Nov. radio telephones and radio telex	-5,842.35 USD
521	12/22/93	Mis AG Pob 254, Vaduz Acct. no. 258427134	Verwaltungs u Privatbank, Vaduz	258427134	Invoice 935540+934535 radio telephones and radio that lacks qa with regard to USD 300,000 cash	- 608,101.96 USD
538	1/27/94	Mis AG Pob 254, Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 935839-93 radio telephones and radio telex	-369,596.53 USD
571	3/21/94	Mis AG Pob 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. 940430, 876 radio telephone telex	-453,693.02 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
576	3/25/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258.427.034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 941222, 941223, 941386 and 941387 radio + telex	-235,495.94 USD
584	4/8/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 25842034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 941742* 941743 radio telephone	-299,531.13 USD
595	5/3/94	Mis AG 9490 Vaduz POB 254 Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 941834	-95,863.02 USD
615	5/26/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 942- 2034 USD 161,124.48 invoice 942204 USD 115,270.05 radio telephones	-276,761.69 USD
635	7/6/94	Mis AG Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 942311, 312, 487, 643	-456,386.03 USD
641	7/18/94	Mis AG P.O. Box 254 FL-9490 Vaduz P.O. Box 254 Acct. no. 258427034 Account with: Verw u Privat BK Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 942994 94234	-271,012.41 USD
652	8/5/94	Mis AG 9490 Vaduz Acct. no. 258427034 Account with: Verwaltungs- und Privatbank AG 9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 943055, invoice 943056	-11,485.24 USD
661	8/26/94	Mis AG 9490 Vaduz Acct. no. 258427034 Account with: Verwaltungs- und Privatbank AG 9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 943791	-198,086.95 USD
662	9/1/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 943951 cost of radio telephone calls incurred by TWRA	-47,608.38 USD
664	9/1/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 8A94 wheat 7750, MT 129\$ unit	-1,001,031.30 USD
671	9/13/94	Mis AG 9490 Vaduz Acct. no. 258427034 Account with: Verwaltungs- und Privatbank AG 9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 944194 radio telephone calls	-52,668.14 USD
690	10/12/94	Mis AG P.O. Box 254 FL-9490 Vaduz Liechtenstein Acct. no. 258427034 Account with: Verwaltung u Privatbank BK Vaduz for Liechtenstein	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 944364 Date 9/16/94 to cost of radio telephone	-176,539.57 USD
693	10/25/94	Mis AG P.O. Box 254 FL 9490 Liechtenstein Acct. no. 258427034 Account with: Verwaltung u Privatbank AG FL-9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Inv. no. 94441 Date 9/30/94 to cost of radio telephone	-9, 542.01 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
694	10/25/94	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034 Account with: Verwaltung u Privatbank AG Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Invoice number 944702 Date 9/30/94 to cost of radio telephone	-71,619.09 USD
705	11/25/94	Mis AG, Vaduz Acct. no. 258427034 Account with: Verwaltung u Privatbank AG 9490 Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 945076 945057 944787	-197,285.73 USD
716	1/5/95	Mis AG P.O. Box 254 FL-9490 Vaduz Princ. Liechtenstein Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 945246 945459 945479 11/30/94 to cost of radio telephone	-149,292.98 USD
718	1/18/95	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034 Account with: //CH 021500 Verwaltungs und Privatbank	Bankers Trust, New York	258427034	Invoice 945568 945598 Date 12/21/94 to cost of radio telephone	-61,783.03 USD
745	3/30/95	Mis AG P.O. Box 254 FL-9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	To cost of radio telephone invoice numbers 950799, 950780, 951457, 951458	-383,579.48 USD
755	5/5/95	Mis AG P.O. Box 254 9490 Vaduz Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice number 951718-951721, 04-95, 1A 95, 1B 95, 951893- 92-54-55	-659,813.66 USD
771	6/28/95	Mis AG 9490 Vaduz Acct. no.: 258427034 Account with: Verwaltungs u Privatbank Vaduz	Verwaltungs u Privatbank, Vaduz	258427034	Invoice 4/27/95 0000953145	-366,087.47 USD
790	8/9/95	Mis AG Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice number 953718/717-95	-170,577.27 USD
791	8/9/95	Mis AG Liechtenstein Acct. no. 258427034	Verwaltungs u Privatbank, Vaduz	258427034	Invoice number 4556- 23	-269,822.36 USD
					Total amount:	-13,400,658.67 USD

**2.3.2.3.4.2 Tecna Corp, Rawalpindi, Pakistan**

On 8/9/1993, 3,513,281.82 USD was transferred from the account by the TWRA to account no. 0313514102 of Citibank Rawalpindi, Pakistan. Listed as the recipient is the company Tecna Corp, Rawalpindi, Pakistan. The posting text is "For wheat to Albania for Bosnian refugees".

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
414	8/9/93	Tecna Corp Rawalpindi Pakistan Asia Acct. no. 0313514102 Account with: CITIPKKABIC Citibank Rawalpindi Pakistan	Citibank, New York	313514102	For wheat to Albania for Bosnian refugees	-3,513,281.82 USD

The content of a fax from one Mr. AHMAD, Pakistan to Dr. FETHI corresponds to this transaction. It concerns a two-page bid letter in English concerning pieces of military equipment.

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The fax is supposed to be forwarded to Hasan CINKIC immediately. The prices in USD for various deliverable pieces of military equipment, like e.g. weapons and munitions including transport costs are listed in that correspondence. As the price for the desired goods upon purchasing a predetermined amount, 2.66 million USD are supposed to be transferred to among others account no. 0313514102 at Citibank in Rawalpindi, Pakistan in the name of M/S Tecna Corp. The delivery of cesium 137 is also instructed. The sender explicitly guarantees the credibility of the supplying company. Telephone number 92-51-864176, fax 92-51-591 381 is mentioned as the sending number. The receiver is telephone number 43-222-505-5900 (previously Vienna). 6/27/1993 at 4:22 p.m. is indicated on the fax as the time sent.

No further information about this company is available.

#### **2 1.3.2.4.3 The Company Albert Edelmann, Im Pottaschwald 18, 66836 St. Ingbert**

Seven payments to the company Edelmann could be found for the auditing period. The total amount is 6,955,366.77 USD within the period 12/29/1992 to 6/17/1993. According to current information the headquarters of the company is supposed to be at the address

**Im Pottaschwald 18,  
66386 Sankt Ingbert**

No further information about this company is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
155	12/29/92	Albert Edelmann GmbH St. Ingbert Acct. no. 200-9750 03 Account with: J. Henry Schroeder AG, Central 2, CH-8021 Zürich	Schröder Bank, Zürich	200975003	Inv. no. Dated 12/11/1992 winter clothing and tents for refugees	-191,823.77 USD
166	1/8/93	Albert Edelmann GmbH D- 6670 St. Ingbert Acct. no. 200975003 Account with: J. Henry Schröder Bank AG Central 2, CH-8021 Zürich	J. Henry Schroeder AG, Central 2, CH- 8021 Zürich	200975003	INV. Dated 12/23/92 DEM 2,110,000.00 INV. Dated 1/5/93 DEM 320,000.00 winter clothing for refugees	-1,487,955.82 USD
211	3/10/93	Albert Edelmann GmbH D- 6670 St. Ingbert Acct. no. 200975003 Account with: J. Henry Schröder Bank AG Central 2, Zürich	J. Henry Schroeder AG, Central 2, CH- 8021 Zürich	2009750003	Inv. no. 17293 clothing for refugees from Bosnia	-1,574,599.82 USD
284	5/4/93	Albert Edelmann GmbH, St. Ingbert Acct. no. 200-975-0003	Schroeder Bank, Zürich	2009750003	Partial amount Invoice dated 3/8/93 clothing for Boston refugees	-640,016.32 USD

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Ser. no.	Date posted	Recipient/sender	Account-holding bank	Account	Posting text	Amount in USD
310	5/25/93	Albert Edelmann GesmbH, St. Ingbert Acct. no. 2009750003 Account with: J. Henry Schroder Bank Ag, Central 2, CH 8021 Zurich	Schroeder Bank, Zürich	2009750003	Partial amount invoice dated 3/8/93 clothing for Bosnian refugees	-616,640.64 USD
325	6/4/93	Albert Edelmann GesmbH, St. Ingbert Acct. no. 2009750003	Schroeder Bank, Zürich	2009750003	Remaining payment for invoice of DEM 2.7 mil clothing for Bosnians	-441,752.39 USD
343	6/17/93	Albert Edelmann GesmbH, St. Ingbert Acct. no. 2009750003	Schroeder Bank, Zürich	2009750003	Partial payment invoice dated 6/4/93 clothing	-2,002,578.01 USD
					Total amount:	-6,955,366.77 USD

#### 2.3.2.4.4 SKD Bavaria Verlag, Triebstr. 13, 80993 Munich

On 8/1/1994 an amount for 25,703.66 USD was transferred to account number 798-7757 at Bayerische Vereinsbank, Munich, of SKD Bavaria Verlag [Publishing]. "Printing of books" is indicated in the posting text. The company SKD Bavaria Verlag und Handel, Triebstr. 13, 80993 Munich, has appeared in the past in connection with inquiries against Islamic terrorism in the Federal Republic of Germany.

However, there were no connections that substantiated the accusation of criminal action against the company or its management.

#### 2.3.2.4.5 The Company Tatex Trading GmbH, Dorfstr. 15, 25597 Moordiek

On 9/30/1993 an amount of 1,100.00 USD was transferred by the aforementioned company from an account with Dresdner Bank AG, Hamburg to the TWRA.

**Abdul Matin TATARI**

**date of birth 12/11/1942 Aleppo/Syria**

has been copartner and managing director of the company Tatex, Dorfstr. 15, 25597 Moordiek since 1978 and has appeared as part of the investigations connected with the terrorist attacks of 9/11/2001. He and other persons were the subject of an investigation procedure by the Generalbundesanwalt [General Federal Attorney] on account of suspicion of membership in a terrorist association (Assoc. GBA 2 BJ's 55/02-5). The suit was suspended on 6/27/2003 pursuant to §170 paragraph 2 as no sufficient evidence of a criminal act could be established.

**MR/GER049988**

**2.3.2.4.6 The Company SEJARI, Carl-Benz-Str. 5, 85235 Odelzhausen**

As part of the analysis three transfers to a company Fahim SEJARI, Carl-Benz-Str. 5, 85235 Odelzhausen were found within the auditing period. According to the information of the posting text two transfers are connected with the purchasing of trucks. The owner of this company is the German national of Syrian origin

**Fahim SEJARI**

**date of birth 2/7/1948.**

Criminal information exists on these people in the areas of money laundering and counterfeiting. The purpose of the company Fahim SEJARI is among other things the trading of motor vehicles and construction machinery of all types. According to the information here from the year 2000 the company premises of the company, which has existed since 1987, is a sizeable area on which hundreds of trucks, buses and construction machinery is offered for sale.

Ser. no.	Date posted	Recipient/sender	Account-holding bank	Account	Posting text	Amount in USD
186	1/29/93	Fahim Sejari Kraftfahrzeuge [trucks] GmbH Acct. no. 31878888	Bayerische Vereinsbank, Munich	31878888	Transport vehicles for Merhamed Organization/Zagreb	-317,986.29 USD
312	5/26/93	The company Fahim Sejari K.F.Z. GmbH Germany Acct. no. 31878888	Bayerische Vereinsbank, Munich	31878888	Purchase of trucks S	-310,027.46 USD
602	5/5/94	The company Fahim Sejari Kraftfahrzeuge GmbH, Carl-Benz-Strasse 5 D- 85235 Odelzhausen Acct. no. 31878888	Bayerische Vereinsbank, Munich	31878888	Payment on 15 trucks dated 5/2/1994	-605,156.40 USD
					Total amount:	-628,013.75 USD

**2.3.2.4.7 IFA Faisal Finance, Switzerland S.A.**

Within the auditing period two transfers to account no. 36966325 of the company Faisal Finance (Switzerland) S.A. were found. In total, an amount of 5,006,397.47 USD was transferred. No further information about this company is available.

Ser. no.	Date posted	Recipient/sender	Account-holding bank	Account	Posting text	Amount in USD
436	8/24/93	IFO 10232 Faisal Finance (Switzerland) S.A. Acct. no. 36966325	Citibank, New York	36966325	Own transfer	-2,503,198.43 USD
491	11/10/93	IFO 10232 Faisal Finance (Switzerland) S.A. Acct. no. 36966325	Citibank, New York	36966325	Own transfer	-2,503,199.04 USD
					Total amount:	-5,006,397.47 USD

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### 2.3.2.4.8 Teknox + Trading SA Pagani + Wullschleg SA, Via Alla Campagna 29, 6904 Lugano, Switzerland

On 5/2/1995 an amount of 426,088.51 USD was transferred to the aforementioned company by the TRWA. The bank account given is account no. 784093 at Schweizer Bankverein. According to the posting text it concerns the payment of an invoice for the supply of agricultural machinery. No further information about this company is available.

### 2.3.2.4.9 Kupex Trading

Within the framework of the account analysis four transfers to the company Kupex Trading Anstalt, Basle totaling 310,175.89 USD were found. Listed as posting texts are several invoices for goods, chemicals and machinery. The postings all went to account no. 1002898200 of Bank Cantrade AG, Gellertstr. 18, Basle/Switzerland. No further information about this company is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
185	1/29/93	Kupex Trading Anstalt Holbeinpl. 4, Basle Acct. no. 1002898200	Bank Cantrade AG Gellertstr. 18, Basel	1002898200	Inv. no. 02/TR/TIS dated 1/26/93 for basic materials for packaging plastics and iron	-131,582.62 USD
223	3/19/93	Kupex Trading Anstalt Basle Acct. no. 1002898200	Bank Cantrade AG Gellertstr. 18 CH 40006 Basel	1002898200	Inv. no. 01/IA-ATS dated 2/24/93 for 3000 kg antimontrisulfide Hasan Cengic	-19,125.70 USD
226	3/19/93	Kupex Trading Anstalt Acct. no. 1002898200	Kupex Trading Anstalt Acct. no. 1002898200	1002898200	Pro forma invoice 1/7/14-3 spiral drills Hasan Cengic	-65,401.87 USD
228	3/19/93	Kupex Trading Anstalt Acct. no. 1002898200	Kupex Trading Anstalt Acct. no. 1002898200	1002898200	Pro forma invoice 1/7/IA machine accessories Hasan Cengic	-94,065.70 USD
					Total amount:	-310,175.89 USD

### 2.3.2.4.10 Hemerson International Trading, Comp Tuskanac 39, 41000 Zagreb

Within the auditing period nine transfers debited from the examined account to the company Hemerson International Trading, Tuskanac 39, 41000 Zagreb were found. The total amount is 7,594,316.30 USD. According to the posting text those funds were transferred for construction materials and/or components for prefabricated houses. No further information about this company and the transactions is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
199	2/18/93	Hemerson Int. Trading Corp. Tuskana 39 41000 Zagreb Acct. no. 01880322100	CA BV, bank routing number 11000 Graz branch	1880322100	Steel framework for prefabricated houses for refugees from Bosnia	-921,208.27 USD

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Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
201	2/23/93	Hemerson Internat. Trading Comp. Zagreb Acct. no. 01880322100	CABV Graz	1880322100	Steel framework for prefabricated houses for refugees from Bosnia	-921,208.85 USD
254	4/7/93	Hemerson International Trading Comp Tuskanac 39 41000 Zagreb Acct. no. 01880322100	Creditanstalt- Bankverein, Graz	1880322100	Steel framework for prefabricated houses for refugees from Bosnia Hasan Cengic	-300,427.58 USD
326	6/4/93	Hemerson Intrnat. Trading Comp. Tuskanac 39, 41000 Zagreb, Croatia Acct. no. 01880322100 Account with: Creditanstalt-Bankverein, Graz	Creditanstalt- Bankverein, Vienna	1880322100	Steel framework for prefabricated houses for refugees from Bosnia	-1,702,193.55 USD
340	6/17/93	Hemerson Internat. Trading Comp Tuskanac 39, 41000 Zagreb, Croatia Acct. no. 01880322100 Account with:	Creditanstalt- Bankverein, Vienna	1880322100	Steel framework for prefabricated houses for refugees from Bosnia	-144,592.49 USD
354	6/30/93	Hemerson Internat. Trading Comp Tuskanac 39, 41000 Zagreb, Croatia Acct. no. 01880322100	Creditanstalt- Bankverein, Vienna	1880322100	Steel framework for partially prefabricated houses for refugees from Bosnia	-300,425.06 USD
623	6/17/94	Hemerson Ftc. Friesplatz 9, Graz Acct. no. 01880322100 Account with: Creditanstalt-Bankverein, Graz	Creditanstalt- Bankverein, Vienna	1880322100	Inv. no. 940508 design elements for houses for Bosnian refugees	-1,501,949.33 USD
638	7/11/94	Hermerson Internat. Trading Company Acct. no. 01880322100 Account with: CABV Graz bank routing number 11870	Creditanstalt- Bankverein, Vienna	1880322100	Inv. no. 33/94 construction elements made from steel for upgrading houses for Bosnian refugees	-1,301,659.78 USD
702	11/18/94	Hemerson Intern. Trading Company Graz, Austria Acct. no. 01880322100 Account with: Ca-Bv A-8020 Graz Griesplatz	Creditanstalt- Bankverein, Vienna	1880322100	Inv. no. 03/94 account for building elements made from steel for upgrading houses	-500,651.39 USD
					Total amount:	-7,594,316.30 USD

#### 2.3.2.4.11 Corberg Holdings, Neuchatel

On 8/18/1995, 262,338.42 USD was transferred to account no. 32896 of Handelsfinanz AG, Zürich, Lugano branch on behalf of the company Corberg Holdings Ltd., Rue de Seyon 8A, 2001 Neuchatel, Switzerland. Noted as the posting text is "Invoice No. 95/129/AU". No further information about this company is available.

#### 2.3.2.4.12 Eksim Foreign Trade Inc., Istanbul

Within the auditing period two transfers with a total amount of 391,536.10 USD were transferred from the examined account to the company Eksim Trade Inc.. According to the posting text it involved invoices for wheat for Bosnian refugees.

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No further information about this company is available.

Ser. no.	Date posted	Recipient/ sender	Account-holding bank	Account	Posting text	Amount in USD
607	5/13/94	Eksim Foreign Trade Inc. Istanbul, Turkey Acct. no.: 44227360G	Schw. Bankgesellschaft, Geneva	44227360G	Inv. no. 086620 dated 5/5/94 wheat grain for Bosnia	-241,010.19 USD
620	6/10/94	Eksim Foreign Trade Inc. Acct. no. 44227360 G Account with: Schw. Bankgesellschaft, Geneva	Schw. Bankgesellschaft, Geneva	44227360G	Inv. no. 0086630 dated 5/26/94 Wheat flour for Bosnian refugees	-150,525.91 USD
					Total amount:	-391,536.10 USD

#### 2.3.2.4.13 Feroprom Ltd., Domestic Trade, Prague

During the period examined, three transfers to the account of Feroprom Ltd., account number 86770000300 at the banking institute “Ceskoslovenska Obdochni, Prague”, amounting to USD 117,156.46 was identified. The payments were apparently made based on invoices. Further details regarding these and regarding the company are not known.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
274	28/04/93	Feroprom LTD Internat. And Domestic Trade A/C no 086770000300	Ceskoslovenska Obdochni, Prague	86770000300	Invoice 0021/93 dated 26/04/93 Re 001/HB-JD DEM 10,250.00 less bank charges	-6,559.92 USD
279	28/04/93	Feroprom LTD Internat. And Domestic Trade A/C no 086770000300	Ceskoslovenska Obdochni, Prague	86770000300	Invoice 0020/93 dated 26/04/93 Re 001/HB-JD	-68,833.87 USD
293	11/05/93	Feroprom LTD Internat. And Domestic Trade, Prague A/C no 086770000300, Bank: Banka CSOB Praha 1, Na Prikope 14, Praha	Ceskoslovenska Obdochni, Prague	86770000300	Rekapitulacija P. Racuna Br 7/93 Od 10/05/93	-41,762.67 USD
					Total	-117,156.46 USD

#### 2.3.2.4.14 Megatti D.O.O. Zagreb, 41000 Zagreb

During the period examined, eight transfers to various accounts of Fa. Megatti, Zagreb in Croatia, Hungary and Austria amounting to USD 74,838.78 were identified. According to the information given in the recipient entry, the above mentioned company is a corporation active in dealing with and processing of metals. Further information regarding this company and the transactions are not known.

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Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
188	01/02/93	Fa. Megatti Zagreb. A/C no. 4071511319967	Budapest Bank Alpari Gyula U. 5, Budapest 5, Hungary	4071511319967	Invoice no. 2021-01-93, installation for medical centre	-1,007,684.28 USD
251	07/04/93	Megatti D.O.O. Zagreb. A/C no. 257313457826	Zagrebacka Banka Zagreb	275313457826	PL-Racuna Po Rekapitulaciji dated 03/31/1993	-3,612.70 USD
275	28/04/93	Megatti D.O.O. Zagreb. A/C no. 257313457826	Zagrebacka Banka Zagreb	275313457826	Rekapitulancije Racuna BR 213/93 CD 21	-9,437.09 USD
277	28/04/93	Megatti A Metallverarbeitungs-u. Metallhandels GesmbH, Karolineng. 22, 1040 Vienna. A/C no. 574231973	Bank Austra, Zollamstr. 13, 1030 Vienna	574231973	Proforma invoice 001/P/93 dated 04/19/1993	-22,455.69 USD
278	28/04/93	Megatti A Metallverarbeitungs-u. Metallhandels GesmbH, Karolineng. 22, 1040 Vienna. A/C no. 574231973	Bank Austria, Zollamtstr. 13, 1030 Vienna Blz 20151	574231973	Proforma/93 dated 04/15/93	-42,946.00 USD
327	08/06/93	Megatti D.O.O. Zagreb, 41000 Zagreb. A/C no. 257313457826	Zagrebacka Banka Zagreb	257313457826	Rekapitulacija Racuna Br 8/93 DEM 177684.- less bank charges	-110,541.00 USD
478	22/10/93	Megati, 1040 Karolineng. 22. A/C no: 574231973. Bank: Bank Austria BL 20151	Bank Austria (formerly Oelb), Vienna	574231973	Re 250/93/09, DEM 29577.35 less expenses	-17,873.75 USD
564	11/03/94	Megatti Zagreb, Koturaska 31, A/C no 71002803457826. Bank: Zagreber Bank	Zagrebacka Banka, Zagreb	71002803457826	Re. no. 0016 dated 140294 phone bill	-2,873.00 USD
					Total	-74,838.78 USD

#### 2.3.2.4.15 Mulalic Azem, T.M.T Tesanj, Bosnia

In the course of the examination of the account, six transfers to accounts were identified where in the area regarding recipient the name Azem MULALIC or the company name T.M.T. Tesanj were listed. The total of the payments amounts to USD 1,702,256.07. The transaction descriptions indicate that these were payments for, among others, clothing for refugees and wheat. Further details regarding the company are not known.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
624	06/20/94	Mulalic Azem A/C no. BR78211736300202 Bank: Bank Austria, Klagenfurt, BLZ 12780	Bank Austria AG, Vienna	BR78211736300202	Clothing for bosn. Refugees. Re 52/94 284000 52/94 37099	-201,998.02 USD

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Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
680	09/16/94	Napredak Tesanj Rep Bosnia Herzegovina A/C no 78211736300202 Bank: Bank Austria Blz 12780, 9020 Klagenfurt Neuer Platz A/C no Mr Mulalic Azem	Bank Austria AG, Vienna	78211736300202	Materials and work out of the suits for Bosnia Racun 58 94	-97,693.15 USD
688	09/28/94	TMT Tesanj Prnjavorca BB 74260 Tesan Ul. Adem Bosnia A/C no: 78211736300202 Bank: BLZ 12780 Bank Austria Branch 1782 9020 Klagenfurt Neuer Platz 6	Bank Austria AG, Vienna	78211736300202	Invoice number 101/94 Dated 09/27/94 wheat	-352,214.50 USD
698	11/15/94	T.M.T. – Tesanj 74260 Tesanj. Ul. Adema Prnjavorca BB – Bosnia A/C no 78211736300202 Bank: Bank Austria branch 1782 9020 Klagenfurt Mulalic Azem	Bank Austria AG, Vienna	78211736300202	Invoice no 112/94 dated 11/09/94 wheat	-352,214.59 USD
724	01/31/95	T.M.T. – Tesanj, Bosnia Mulalic Azem A/C no 78211736300200 Bank: Bank Austria, Klagenfurt	Bank Austria AG, Vienna	78211736300200	Wheat invoice 125/94 dated 12/29	-346,958.51 USD
731	02/16/95	Mulalic Azem T.M.T. Tesanj, Bosnia A/C no 78211736300202 Bank: Bank Austria	Bank Austria AG, Vienna	78211736300202	Transport wheat–Hungary Visoko (Bih inv. 125/94 dated 12/29/94	-351,177.40 USD
					Total:	-1,702,256.17 USD

#### 2.3.2.4.16 Vanotti Partners, PO Box 95, 5400 Ennetbaden / Switzerland

On 01/26/1995, a transfer amounting to USD 10,951.31 was received on the examined account. The sender is listed as “Vanotti Partners, PO Box 95, 5400 Ennetbaden”. The transfer, according to the account statement, originates from Credit Suisse, Zurich-Werdmueh. The posting text reads “donation by Sheikh Saleh S. Mahfonz, Jeddah less banking fees CHF 13.00”. Further details regarding this company and regarding this transaction are not known.

#### 2.3.2.4.17 TBM S.R.L. Stradona Della Mainizza 63 I-34170 Gorizia

During the course of the examination of the account, five transfers to a company Inbos TBM S.R.L., Stradone della Mainizza 63, 34170 Gorizia, Italy amounting to USD 793,494.92 were identified. The transfers were made to account numbers 66394 and 6639442 of the Banca Agricola Kmecka, Banca Gorica, Corso Verdi 55, I-34170 Gorizia. Further details regarding the company and the transactions are not known.

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Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
151	12/22/92	Inbos Tbm Sri Stradono Della Mainizza 63 34170 Gorizia A/C no: 6639442 Banca Agricola Kmecka Banca Goricia Corso Verdi 55 I-34 170 Gorizia	Banca Agricola Kmecka Banca Goricia Corsa Verdi 55 I-34170 Gorizia	6639442	Steel scaffolding for erection of refugee tents	-365,259.83 USD
184	01/29/93	TBM S.R.L. Stradone Della Mainizza 63, Gorizia A/C no: 66394	Banca Agricola Kmecka Banca Goricia Corsa Verdi 55, Gorizia	66394	Renr. 18 dated 1/26/93. Steel construction for refugee halls	-105,762.92 USD
224	03/19/93	TBM S.R.L. Stradone Della Mainizza 63 I-34170 Gorizia A/C no: 6639442	Banca Agricola Kmecka Banca Goricia Corsa Verdi 55 I-34170 Gorizia	6639442	Inv. No 33 dated 2/18/93. Steel construction for refugee camp Hasan Cengic	-32,689.18 USD
229	03/19/93	TBM S.R.L. Stradone Della Mainizza 63 I-34170 Gorizia A/C no: 66394	Banca Agricola Kmecka Banca Goricia Corsa Verdi 55 I-34170 Gorizia	66394	Inv. No 34 dated 2/18/93. Steel construction for refugee camp Hasan Cengic	-106,742.06 USD
230	03/19/93	TBM S.R.L. Stradone Della Mainizza 63 I-34170 Gorizia A/C no: 66394	Banca Agricola Kmecka Banca Goricia Corsa Verdi 55 I-34170 Gorizia	66394	Inv. No 42 dated 3/2/93. Steel construction for refugee camp Hasan Cengic	-183,040.43 USD
					Total:	-793,494.42 USD

#### 2.3.2.4.18 Adriano Corsi S.R.L., Sovenca 20, I-34070 S. Floriano del Collio

During the period examined, two transfers to account number 8813 of the Banca Agricola, Gorizia, Italy, amounting to USD 343,628.27 were identified. "Fa Adriano Corsi S.R.L., Via Sovenca, 34070 Florino" is listed as the recipient. According to the contents of the posting texts, these payments were made for the delivery and spare parts of agricultural machines. According to available documents, the headquarters of the company is registered at "Via Sevenca 20, San Floriano del Collio, Italy". Further details regarding this company and these transactions are not known.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
158	12/30/92	Adriano Corsi S.R.L. Via Sovenca 20 I-34070 S. Floriano Del Collio (Go) Italy A/C no: 8813	Banca Agricola, Gorizia	8813	Spare parts for Caterpillar for Mag Intertrade Zagreb. Invoice dated 12/10/92	-187,958.61 USD
752	05/03/95	Adriano Corsi SRL Italy A/C no: 8813 Bank: Banca Agricola Gorizia 34170 Gorizia, Italy	Banca Agricola, Gorizia	8813	Payment for delivery of agricultural machine in invoice Re 19/95 100395	-155,669.66 USD
					Total:	-343,628.27 USD

#### 2.3.2.4.19 Al Rahji Banking & Investment Corp., Riyadh, Saudi Arabia

Three credit entries were identified on the account of the TWRA that based on the sender or the posting text refer to the "Al Rajhi Banking & Investment Corp., P.O. Box 28, Riyadh 11411, Saudi Arabia".

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The total amount of the credit entries is USD 331,224.77. Further details regarding these transactions are not known. An “Al Rajhi Banking and Investment” is, among others, listed as a defendant in the civil suit filed by several hundreds surviving dependents of the attacks of 09/11/2001 as detailed in 2.3.2.3.2. According to available documents, “Al Rajhi Banking & Investment Corp” is the fourth largest banking institute in Saudi Arabia. It became known in conjunction with several investigations relating to Islamic terrorism. A suspicion could not be substantiated thus far.

Rn. No.	Posting Date	Recipient / Sender	Bank	Posting Text	Amount USD
5	05/27/92	Al Rajhi Banking & Investment Corp P.O. Box 28 Riyadh 11411 Saudi Arabia	Chase Manhattan Bank, New York		29,979.08 USD
146	12/17/92	Ibrahim Ahmed Al Sulaiman	Chase Manhattan Bank, New York	Pon/1992858 Blz 20111 4921215727064000 Aogb Alrajhi Bkg. And Investment Rcvd Via Fed Ima 121601Qaa01X002292	299,978.46 USD
213	03/10/93	Al Rajhi Banking & Investm. Corp.	Chase Manhattan Bank, New York	Scheckink. 905246 Ali Gutschrift e.V.	1,267.23 USD
				Total:	331,224.77 USD

#### 2.3.2.4.20 Islamic Investment Co.

During the course of the examination of the account, six transfers amounting to a total of USD 6,133,095.61 into TWRA’s account were identified. The “Islamic Investment Co.” is listed as the sender. Further details regarding these transaction and this company are not known.

Rn. No.	Posting Date	Recipient / Sender	Bank	Posting Text	Amount USD
11	06/04/92	Islamic Investment Co.	Citibank, New York		3,383.56 USD
18	06/16/92	Marine Midland Bank, New York WG / Islamic Invest Co	Bank Austria (formerly OELB), Vienna		1,998.67 USD
22	06/24/92	Islamic Inv Co	Creditanstalt-Bankverein, Vienna		2,788.58 USD
313	05/26/93	Islamic Invest Co	Bank of New York, New York (OE689)	Bny Cust Rrn – None	9,989.03 USD
417	08/10/93	Islemic Investment Co Of Gulf	Creditanstalt-Bankverein, Vienna		5,999,963.59 USD
419	08/12/93	Islemic Investment Co Of Gulf	Creditanstalt-Bankverein, Vienna		114,972.18 USD
				Total:	6,133,095.61 USD

#### 2.3.2.4.21 Ali Abdulwahab Sons & Co

During the course of the examination of the account a transfer in favor of the examined account, dated 05/22/1992 and amounting to USD 149,988.98, was identified. The sender is “Ali Abdulwahab Sons & Co”. Further details regarding this company or this transaction are not known.

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**2.3.2.4.22 Holder**

During the period examined, 23 payments by check amounting to USD 11,801,970.26 to a recipient “Holder” were identified. All checks were deposited via the Chase Manhattan Bank, New York. Further information regarding the check payments and the check recipients are not available.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
109	10/28/92	Holder	Chase Manhattan Bank, New York	Clothing check no 2306	-170,237.28 USD
336	06/16/93	Holder	Chase Manhattan Bank, New York	Check no 2506	-752,875.55 USD
370	07/14/93	Holder	Chase Manhattan Bank, New York	Check no 2512	-2,503,171.04 USD
371	07/14/93	Holder	Chase Manhattan Bank, New York	Check no 2511	-2,503,171.04 USD
391	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
392	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
393	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
394	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
395	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
396	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,209.55 USD
397	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-50,217.08 USD
398	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-100,398.62 USD
399	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-100,398.62 USD
400	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-100,398.62 USD
402	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-401,525.50 USD
403	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-501,911.16 USD
404	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-501,911.16 USD
405	08/04/93	Holder	Chase Manhattan Bank, New York	Support for Bosnian refugees	-501,911.16 USD
431	08/19/93	Holder	Chase Manhattan Bank, New York	Support Bosn. Refugees check no 2532	-301,155.29 USD
433	08/20/93	Holder	Chase Manhattan Bank, New York	Support Bosn. Refugees check no 2535	-1,003,802.36 USD
437	08/25/93	Holder	Chase Manhattan Bank, New York	Check no 2533	-1,003,802.36 USD
484	11/03/93	Holder	Chase Manhattan Bank, New York	Support Bosn. Refugees check no 2542	-501,913.06 USD
485	11/03/93	Holder	Chase Manhattan Bank, New York	Support f. Bosn. Refugees in Turkey, check no 2541	-501,913.06 USD
				Total:	-11,801,970.26 USD

**2.3.2.5 Links established to other organizations****2.3.2.5.1 IIRO**

In the account statement, a transfer debiting the TWRA was identified, which was directed to the IIRO Saudi Arabia. This is a transfer dated 10/07/1992 amounting to USD 15,043.46. The IIRO is likely to be the “International Islamic Relief Organization”. According to available information, the company has more than 100 branches

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worldwide and its headquarters is in Jeddah, Saudi Arabia. It is financed through donations.

An organization with the name “International Islamic Relief Organization” is, among others, listed as a defendant in the civil suit filed by several hundreds surviving dependents of the attacks of 09/11/2001 as detailed in 2.3.2.3.2.

There are no further information available regarding this transaction.

#### 2.3.2.5.2 Islamic Charity Fund

During the period examined, a total amount of USD 275,091.32 was received on the account in 11 transfers from this organization. All amounts were transferred through the Republic National Bank of N.Y., New York, USA.

Further information regarding this organization is not available.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
7	05/29/92	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	BLZ 20111 SW 21 920526M4190070	50,388.94 USD
8	05/29/92	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	BLZ 20111 SW 21 920526M4190050	58,830.94 USD
16	06/12/92	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	BLZ 2011 SW 21 92061M1730130	25,181.65 USD
34	07/13/92	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	SW21 920710M0720180	18,969.98 USD
212	03/10/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York		14,492.29 USD
218	03/15/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	SW21 930312M1800110	38,744.29 USD
233	03/22/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York		11,044.10 USD
235	03/23/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York		3,367.06 USD
330	06/09/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York	Sw21 None	18,991.06 USD
365	07/07/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York		18,015.51 USD
503	11/23/93	Islamic Charity Fund	Republic Nat. Bank of N.Y., New York		17,065.50 USD
				Total	275,091.32 USD

#### 2.3.2.5.3 Islamic Circle of North America

In all, five transfers were identified, which can be attributed to this sender. The total amount of these is USD 183,941.61.

Further information regarding the transaction and the organization are not available.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
78	09/21/92	Funds Transfer Suspense / Islamic Circle of No America	Bank of America, New York	Ref Bosnia Relief Contact Bal Fatih Hassanen Phn 431-261 8654. Our Ref 091857906	8,988.02 USD
96	10/09/92	Islamic Circle of North America	Citibank, New York		19,987.90 USD

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Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
97	10/09/92	Islamic Circle of N America	Creditanstalt-Bankverein, Vienna	Bosnia Relief	4,987.90 USD
115	11/04/92	Islamic Circle of Na	Citibank, New York		99,988.58 USD
192	02/08/93	Islamic Circle of North America	Citibank, New York		49,989.21 USD
				Total:	183,941.61 USD

#### 2.3.2.5.4 Islamic Society of North America

Four credit entries by check were identified, whose sender where all indicated as “Dyewood Center I.S.N.A”. In total an amount of USD 102,197.85 was credited. This organization is likely to be the “Islamic Society of North America”, headquartered at Plainfield, Indiana, USA. Further information regarding this organization and the check credits are not available here.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
45	07/30/92	Dyewood Center I.S.N.A (Check amt. USD 98,000.00 less outside fees)	Bankers Trust, New York	Check no 911249 Ali	97,886.04 USD
66	09/04/92	Dyewood Center I.S.N.A.	Chase Manhattan Bank, New York	Check collection no 918482/ Fek credit posting subject to receipt	985.17 USD
94	10/08/92	Dyewood Center I.S.N.A.	Chase Manhattan Bank, New York	Check collection 922464/Hae credit posting subject to receipt	485.49 USD
111	10/30/92	Dyewood Center I.S.N.A.	Chase Manhattan Bank, New York	Check no 924069 Ali credit posting subject to receipt	2,841.15 USD
				Total:	102,197.85 USD

#### 2.3.2.5.5 King Faisal Foundation

On 05/07/1993 a check from this organization amounting to USD 93,568.22 was credited on the account. Further information regarding this organization is available on the internet at [www.kff.com](http://www.kff.com). Accordingly, it is a foundation headquartered at Riyadh, Saudi Arabia, which is under the patronage of the Saudi ruling house. Further information regarding this check credit and this organization are not available here.

#### 2.3.2.5.6 Merhamet Relief Organization

During the examination of the account seven transfers were identified, where based on the recipient, sender or posting text there is a link to the “Merhamet Relief Organization”. According to information available here, this organization is one of the

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relief organizations resembling Caritas with headquarters in Sarajevo and Zagreb. Further information regarding the transactions and the relief organization are not available here.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
47	08/03/92	Merhamet Releif Organization Tomasicefa 12 Zagreb Croatia. A/C no: 13002853233000102CB Bank: Barclays Bank Agence La Costa 37, Avenue De La Costa MC-98000 Monaco	Barclays Bank, Monte Carlo	1300285323300 0102CB	Invoice no 1/300792	-676,767.13 USD
48	08/03/92	Merhamet Releif Organization Tomasicefa 12 Zagreb A/C no: 30210102649 Bank: Banque POP, De La Region Nord De Paris Releve D Identite Bancaire 10307	Caisse Centrale D.B.POP., Paris	30210102649	Invoice no 2/300792	-751,956.44 USD
186	01/29/93	Fahim Sejari Kraftfahrzeuge GmbH A/C no: 31878888	Bayerische Vereinsbank, Munich	31878888	Transportation vehicle for Merhamed Organization / Zagreb	-317,986.29 USD
380	07/22/93	Merhamet D.D. Sarajevo A/C no: 00151082823 Bank: Bawag Vienna	Bank f. Arbeit u. Wirtschaft, Vienna	151082823	Support refugees	-266,042.09 USD
383	07/28/93	Deutsche Bank AG, Frankfurt/M.	Deutsche Bank AG, Frankfurt/M.		Refund of your payment dated 21071993 080819 by Bawag G/Merhamet DD. Sarajevo, as instructions and account name do not tally	266,020.34 USD
406	08/04/93	Vakuvska Banka Sarajevo A/C no: 00151082823	Bank f. Arbeit u. Wirtschaft, Vienna	151082823	Support refugees Merhamet, D.D. Sarajevo	-561,135.70 USD
710	12/14/94	Merhamet Sv Bosnicks Hum Foer C/O Cuprija Hagnadsv 1 B 745 31 Enkoeping	Foereningsbanken AB, Stockholm		Hum Stood	13,094.51 USD

#### 2.3.2.5.7 Muslim National Council of Sanjak 1. Mai 126, 36300 Novi Pazar Sanjak, Turkey

25 transfers, some of which were executed as a standing order, were identified, which were addressed to the recipient "Muslim National Council of Sanjak 1. Mai 126, 36300 Novi Pazar Sanjak, Turkey". In total, the amount paid to this organization is USD 2,237,626.08.

Further information regarding this organization are not available.

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Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
401	08/04/93	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey. Bank: Sancak Emaneti, Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Support for Bosn. Refugees in Turkey	-118,447.96 USD
480	10/29/93	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey. Bank: Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosnian refugees	-30,125.41 USD
520	12/22/93	Muslim National Council of Sanjak 1. Mai 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-29,587.31 USD
530	01/05/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-29,078.03 USD
544	02/07/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-28,626.93 USD
562	03/07/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-87,834.34 USD
582	04/06/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-88,245.16 USD
601	05/05/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-90,778.56 USD
617	06/07/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-90,477.30 USD
631	07/05/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-95,179.69 USD
654	08/05/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-95,182.79 USD
666	09/06/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-97,860.58 USD
689	10/05/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-97,865.40 USD
695	07/11/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-99,934.50 USD

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Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
707	12/06/94	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-96,445.60 USD
715	01/05/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-97,247.15 USD
729	02/07/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-98,680.63 USD
737	03/07/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-108,372.19 USD
747	04/05/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-110,487.33 USD
754	05/05/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-110,436.30 USD
759	06/07/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-107,259.47 USD
766	06/20/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-108,701.63 USD
774	07/05/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-109,368.10 USD
788	08/07/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-108,195.10 USD
802	09/05/95	Muslim National Council of Sanjak 1. Mai 126 36300 Novi Pazar Sanjak Turkey Bank: Sancak Emaneti Yapi Kredi Bankasi Kucuekesat Subesi, Ankara, Turkey	Yapi Ve Kredi Bankasi, Istanbul	Food for Bosn. refugees	-103,208.62 USD
				Total:	-2,237,626.08 USD

### 2.3.2.5.8 Islamic World Committee

On 06/10/1992, USD 25,683.04 were transferred from the organization “Islamic World Committee” onto the account of the TWRA. According to unconfirmed information available here there exists an organization with the name “Islamic World Committee Foundation (IWCF)” since September 1993.

There are no further information regarding this transaction or regarding this organization.

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**2.3.2.5.9 Deutsch Islamistisches Hilfswerk, Lennestadt**

On 05/27/1994, the amount of USD 30,625.39 was transferred to account number 1900 of the Volksbank Lennestadt eG. The recipient is indicated as the “Deutsch Islamische Hilfswerk Giro e.V. Hundemaue 12 D-57366 Lennestadt”. This organization is according to available information also known under the name of “Ausländerberatungsstelle Lennestadt” and was founded on 04/21/1992.

Hundemstr. 1, Lennestadt, became known as its address. As far as is known to-date, an Abdulkadir Baki HAMDAN, born 03/20/1949 in Massawa, Somalia, was the second president of the organization in 1992. **This organization forms a branch of the International Islamic Relief Organization (IIRO).**

No further information regarding this transaction or this organization is available.

**2.3.2.5.10 Islamic Relief Agency, Ackerstr. 17, 90443 Nuremberg**

On 26/08/1993 an amount of USD 1,059.80 with the posting text “Transport of medical equipment” was transferred into account number 387770 of the Raiffeisenbank Nuremberg. The recipient was indicated to be the Islamic Relief Agency, Nuremberg.

According to available information, the “ISRA – Islamic Relief Agency e.V.”, Ackerstr. 17, 90443 Nuremberg was founded on 12/04/1993 and is registered with the local register of associations. First president is Hasab El Rasoul Yassin HASSANEIN, born 02/23/1952 in Medani, Sudan, resident at Chemnitzer Str. 5, 60491 Nuremberg.

**Remark:**

According to available information, there is no family relationship between the HASSANEIN brothers and Hasab El Rasoul Yassin HASSANEIN.

In case of a dissolution of the ISRA, the assets of the organization will go to the Islamische Gemeinschaft in Deutschland e.V. (IGD) in Munich. According to a self-statement by the Islamic Relief Agency, Nuremberg, it acts on its own right and is not associated with any umbrella organization.

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There are no further information regarding this transaction and regarding this organization.

### 2.3.2.5.11 Daam Muslmi Al Bosniya (Dib), Abu Dhabi

This sender is indicated on a total of 40 transfers amounting to USD 1,655,163.81. The monies were all transferred through Citibank, New York, USA as the account keeping banking institute.

Further details regarding the sender and the background of the transactions are not known.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
221	03/17/93	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York		155,989.27 USD
236	03/23/93	Daam Muslmi Bosniya Hersik-Dib A/D	Citibank, New York		58,044.06 USD
267	04/20/93	Daam Muslmi al Bosnia (Dib)	Citibank, New York		39,385.76 USD
287	05/06/93	Daam Mislmi Albosnia-Dib, A/D	Citibank, New York	TT no AD-975/93	31,933.71 USD
305	05/17/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		36,828.88 USD
307	05/21/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		10,319.02 USD
314	05/26/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		12,465.22 USD
321	06/02/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		27,178.81 USD
329	06/09/93	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York		15,129.06 USD
338	06/16/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		4,709.15 USD
361	07/06/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		17,458.54 USD
375	07/16/93	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York	TT no Ad-1514/93	10,184.66 USD
385	07/29/93	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York		39,219.65 USD
427	08/17/93	Daam Muslmi Al Bosniya (Dib) Abu Dhabi	Citibank, New York	TT no Ad 1734/93	16,319.44 USD
455	09/16/93	Daam Muslmi Albosniya Hersik (DIB) Abu Dhabi	Citibank, New York		21,049.14 USD
477	10/19/93	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		15,762.24 USD
497	11/17/93	Daam Muslmi Albosniya (Dib) Abu Dhabi	Citibank, New York		23,052.69 USD
515	12/16/93	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York	TT no Ad-2786/93	26,238.76 USD
536	01/18/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		30,263.84 USD
551	02/22/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		160,588.87 USD
568	03/11/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		186,219.84 USD
590	04/19/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	TT no Ad-979/94	52,188.68 USD
609	05/16/94	Daam Muslmi Al Bosniya (Dib) Abu Dhabi	Citibank, New York		25,188.49 USD
622	06/16/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	TT no Ad-1467/94	19,958.18 USD
645	07/19/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	TT no ... 1679/94	24,393.56 USD
657	08/16/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	TT no Ad-1905/94	15,033.04 USD
682	09/16/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	TT no AD-2151/94	13,992.63 USD
692	10/18/94	Daam Muslmi Al Bosniya (Dib) Abu Dhabi	Citibank, New York		14,072.41 USD

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Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
700	11/17/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York	CD. to BLZ 20111 USD. A/D no 513-64476, TT no Ad-2600/94	17,386.66 USD
711	12/16/94	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		31,952.74 USD
719	01/18/95	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		15,686.43 USD
733	02/22/95	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		74,855.99 USD
738	03/17/95	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		36,305.12 USD
748	04/18/95	. Daam Muslmi Al Bosniya (Dib)	Citibank, New York		16,114.83 USD
756	05/16/95	Daam Muslmi Al Bosniya (Dib) Abu Dhabi	Citibank, New York		11,385.72 USD
765	06/16/95	Daam Muslmi Al Bosnia (Dib), A/D	Citibank, New York		21,014.86 USD
778	07/18/95	1AAM Muslmi Al Bosniya (Dib)	Citibank, New York	/Rfb/S/O no 137/Ad less charges	18,240.11 USD
785	08/01/95	Daam Muslmi al Bosnia (Dib)	Citibank, New York	/Rfb/S/O no 137/Ad less charges	103,252.94 USD
786	08/03/95	Daam Muslmi al Bosnia (Dib)	Citibank, New York	Bene Acc no Blz 20111 USD A/C no 513-64476 of TWRA less charges	132,929.18 USD
794	08/16/95	Daam Muslmi al Bosnia (Dib)	Citibank, New York	Less charges	72,871.63 USD
				Total:	1,655,163.81 USD

#### 2.3.2.5.12 UK Islamic Mission Relief Fund

On 04/18/1994 a check from the UK Islamic Mission Relief Fund amounting to USD 2,912.60 was credited. The check was according to the account statement drawn on the Midland Bank in London. According to unconfirmed information, an organization with the name "United Kingdom Islamic Mission" at 202 North Gover Street, London NW1 2LY exists and is registered under no. 250275.

There are no further information regarding the transaction and the organizations.

#### 2.3.2.5.13 Taibah International Aid Association

On 05/22/1992, an amount of USD 74,988.98 was credited on the account of the TWRA. The transfer originated from the Taibah International Aid Association.

There are no further information regarding this transaction and the organizations.

#### 2.3.2.5.14 The Humanitarian Relief Agency

On 09/14/1994, an amount of USD 193,250.94 was credited on the account of the TWRA. The sender of this transfer is listed as "The Humanitarian Relief Agency".

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Further details regarding this transaction and regarding the organization are not available.

**2.3.2.5.15 Human Relief International, 32-34 Cricklewood Broadway, London**

On 07/22/1994 an amount over USD 99,987.91 was transferred in favor of TWRA's account. The sender is listed as the Human Relief International, 32-34 Cricklewood Broadway, London NW2 3ET.

Further information regarding this transaction and regarding this organization are nor available.

**2.3.2.5.16 Somalia and Bosnia Herzegovina Relief Stricken Committee, P.O. Box 248, Bahrain**

On 04/07/1993 a transfer amounting to USD 499,988.91 was credited on the account of the TWRA. The posting text reads "Somalia and Bosnia Herzegovina Relief Stricken Committee."

Further details regarding the transaction and the organization are not available.

**2.3.2.5.17 Solidarity Committee for Muslim Bosnia, Jakarta**

On 09/28/1994 an amount of USD 39,946.62 from the organization "Solidarity Committee for Muslim Bosnia, Jakarta" was credited on the account of the TWRA.

Further details to the transaction and the organization are not available.

**2.3.2.6 Other identified transactions**

**2.3.2.6.1 Payments to further accounts belonging to TWRA**

During the examination of the accounts 71 transfers of the TWRA to various further accounts could be identified, where the recipient is also denoted as "TWRA" or "Third World Relief Agency". These are likely to be further accounts belonging to TWRA. In all, an amount of USD 30,218,241.74 was transferred to these six additional accounts.

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**Austria**

During the period examined, 35 transfers from the examined account amounting to USD 5,128,424.54 were made to account number 004-65151 of the “Ersten Österreichischen Spar-Casse”. This account was already known of due to local investigations. The results from the examination of this account are presented in item 2.3.3. The transfers from account no. 513-64476 are thought to have been made to cover the account no. 004-65151.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
88	10/01/92	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
180	01/25/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
208	0308//93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
272	04/27/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
290	05/10/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
296	05/13/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-353,794.45 USD
322	03/06/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
328	08/06/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-1,497,005.99 USD
379	22/07/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-167,336.01 USD
410	05/08/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
442	08/27/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-10,000.00 USD
446	09/02/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-20,000.00 USD
449	09/06/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
452	09/09/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-300,000.00 USD
473	10/13/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
498	11/18/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
511	12/09/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
525	12/29/93	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
543	02/04/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
570	03/18/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
575	03/25/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
591	04/29/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
619	06/10/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
628	06/30/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-100,000.00 USD
646	07/19/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Amount carried over	-100,000.00 USD
655	08/09/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	FW-Sale	-100,000.00 USD
675	09/15/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,133.54 USD
678	09/16/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Internal transfer	-10,154.55 USD

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Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
696	11/07/94	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	FW-Sale	-100,000.00 USD
730	02/13/95	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	Transfer	-100,000.00 USD
740	03/21/95	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
749	04/25/95	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151	EE	-50,000.00 USD
760	06/08/95	Third World Relief Agency A/C no: 00000465151		465151	Transfer	-120,000.00 USD
772	06/30/95	Third World Relief Agency A/C no: 00000465151	Die Erste Österreichische Spar-Casse	465151		-100,000.00 USD
779	07/19/95	Third World Relief Agency A/C no: 00000465151		465151	Transfer	-100,000.00 USD
					Total:	-5,128,424.54 USD

During the examinations an additional account with the number 513-61957 of the “Ersten Österreichischen Spar-Casse” was identified. This account was not previously known. The account was opened on 01/04/1993. It was active for about two years and was “cleaned/closed” by the bank in April 1999. Dr. Elfaith Ali HASSANEIN was the signatory for this account. Eight transfers amounting to USD 2,622,708.54 were made to this account.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
104	10/23/92	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Amount carried over	-866,400.73 USD
110	10/30/92	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	FW-Sale	-651,539.69 USD
139	12/11/92	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957		-500,000.00 USD
239	03/29/93	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Transfer	-85,000.00 USD
242	03/31/93	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Amount carried over	-2,000.00 USD
271	04/26/93	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Transfer to cover debit balance	-90,000.00 USD
422	08/13/93	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Amount carried over	-100,000.00 USD
691	10/12/94	Third World Relief Agency A/C no: 00051361957	Die Erste Österreichische Spar-Casse	51361957	Transfer	-327,768.12 USD
					Total:	-2,622,708.54 USD

### Croatia

From the accounts examined, 16 transfers to three different account number of the Zagrebacka Banka, Savska 60, Zagreb, Croatia amounting to 899,485.42 were identified. Further information regarding these accounts are not available:

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
583	04/08/94	Third World Relief Agency A/C no: 7081006208169999	Zagrebacka Banka, Zagreb	7081006208169999	Internal transfer	-18,851.28 USD
597	05/04/94	Third World Relief Agency A/C no: 7081006208169999	Zagrebacka Banka, Zagreb	7081006208169999	Internal transfer	-47,414.99 USD

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Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
618	06/10/94	Third World Relief Agency A/C no: 7095216208169999 Bank: Zagrebacka Banka Savska 60 Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-30,560.95 USD
633	07/06/94	TWRA A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-46,831.21 USD
637	07/11/94	TWRA Zagreb A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-11,090.89 USD
651	08/01/94	TWRA Zagreb A/C no: 7095216208169999 Bank: Zagrebacka Banka Savska 60 Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-59,871.00 USD
663	09/01/94	TWRA-Zagreb A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-90,616.88 USD
665	09/06/94	TWRA A/C no: 7095216208169999 Bank: Zagrebacka Bank, Savska 60, Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-15,846.56 USD
679	09/16/94	TWAR Zagreb A/C no: 7095216208169999 Bank: Zagrebacka Banka Savska 60 Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Amount carried over	-91,147.96 USD
717	01/11/95	TWRA Croatia A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-63,723.78 USD
725	02/01/95	TWRA Zagreb Croatia A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-167,488.72 USD
735	03/01/95	TWRA Zagreb A/C no: 7095216208169999	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-40,099.22 USD
736	03/03/95	TWRA Zagreb Croatia A/C no: 7095216208169999 Bank: Zagrebacka Banka Zagreb Croatia	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-53,292.48 USD
781	07/21/95	TWRA Zagreb Croatia A/C no: 7095216208169999 Bank: Zagrebacka Banka, Int. Dep. Savska Cesta 60 Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-80,904.03 USD
797	08/18/95	TWRA Zagreb Croatia A/C no: 7095216208169999 Bank: Zagrebacka Banka, Int. Dep. Savska Cesta 60, Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-65,594.73 USD
801	08/28/95	TWRA Zagreb A/C no: 7095216208169999 Bank: Zagrebacka Banka, Int. Dep. Savska Cesta 60 Zagreb	Zagrebacka Banka, Zagreb	7095216208169999	Internal transfer	-16,150.74 USD
					Total:	-899,485.42 USD

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**Turkey**

Furthermore, 10 transfers to an account with number 3010087803 of the Emlak Bankasi, Central Branch 427, Istanbul amounting to USD 18,523,706.86 were identified. Further information regarding this account are not available.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount USD
496	11/16/93	TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-500,686.27 USD
500	11/22/93	TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-1,001,315.94 USD
561	03/04/94	TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-2,002,576.21 USD
603	05/06/94	Third World Relief Agency TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-3,003,838.96 USD
621	06/14/94	TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-3,003,801.26 USD
642	07/18/94	TWRA A/C no: 3010087803 Bank: //Ch271108 Emlak Bankasi Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803	Internal transfer	-2,503,173.83 USD
742	03/22/95	TWRA A/C no: 3010087803 Bank: Emlak Bankasi Central Branch 427 Istanbul	Türkiye Emlak Bankasi A.S., Istanbul	3010087803		-2,002,548.02 USD
768	06/27/95	Third World Relief Agency Turkey A/C no: 3010087803 Bank: //Ch001066 T. Emlak Bankasi Central Branch Maslak Istanbul	Citibank, New York	3010087803		-500,654.72 USD
784	07/26/95	TWRA A/C no: 3010087803 Bank: //Ch001066 T. Emlak Bankasi Central Branch Maslak Istanbul	Bankers Trust, New York	3010087803		-2,002,548.75 USD
799	08/25/95	TWRA A/C no: 3010087803 Bank: //Ch001066 T. Emlak Bankasi Istanbul	Bankers Trust, New York	3010087803	Internal transfer	-2,002,562.90 USD
					Total:	-18,523,706.86 USD

**Belgium**

On 08/22/1994, an amount of USD 40,112.30 was transferred from the examined account to an account with the number 424642608448 of the Kredietbank,

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Brussels, Belgium. As recipient, the “Third World Relief Agency” is listed. Further information regarding this account are not available.

### **Malaysia**

On 08/16/1994, an amount of USD 3,003,804.08 was transferred from the examined account to an account number 10010795446 of the Bank Islam Malaysia Berhad. As recipient, the “Third World Relief Agency” is listed. Further information regarding this account are not available.

### **2.3.2.6.2 Transactions linked to Institutions of the Government of Bosnia and Herzegovina**

During the entire period examined, nine transactions were identified, which in the area “recipient / sender” or “posting text” allow a link to various ministries and embassies of the Republic of Bosnia and Herzegovina and other states. Further information regarding the background of these transfers are not available.

<b>Rn. No.</b>	<b>Posting Date</b>	<b>Recipient / Sender</b>	<b>Bank</b>	<b>Account Number</b>	<b>Posting Text</b>	<b>Amount USD</b>
24	06/25/92	Govt of Abu Dhabi, Abu Dhabi	Nat. Bank of Abu Dhabi, Abu Dhabi		Government of Bosnia – Herzegovina	2,999,988.46 USD
156	12/30/92	Sacide Silayci, Istanbul			Government Bosnia & Herzegovina	699,978.78 USD
209	03/09/93	Embassy German Republic A/C no: 30051303382	Die Erste Österreichische Spar-Casse	30051303382	RG Vitex Visoko. Clothing for refugees in Bosnia	-123,156.56 USD
220	03/17/93	Nafees Batool	Bank of America, New York		Re: Government Bosnia and Herzegovina Mufid and Shekib Sokolovich	6,989.27 USD
260	04/08/93	Embassy German Republic A/C no: 00051377152	Die Erste Österreichische Spar-Casse	51377152	Embassy D. Republic of Bosnia and Herzegovina	-85,112.49 USD
292	05/11/93	Embassy German Republic A/C no: 00051377152		51377152	Transfer donated money	-24,035.59 USD
423	08/13/93	Embassy of the Republic Bosnia Herzegovina Islamabad Pakistan Asia A/C no: 701800 Bank: //Ch 145788 Emirates Bank International Ltd Islamabad Pakistan	Bankers Trust, New York	701800	Support for Bosnian refugees in Pakistan	-240,953.77 USD
630	07/01/94	Ministry of Finance for Bosnia and Herzegovina A/C no: 9359316	Deutsche Bank AG, Frankfurt/M	9359316	Aid for Bosnian families in Bosnia	-1,043,144.09 USD
723	01/30/95	Embassy of the Republic of Bosnia and Herzegovina, Buergerstr 12, 53173 Bonn	Dresdner Bank AG, Bonn		Project Zima 94/95 Invoice 15/95 Wheat B1 3,300 t.	346,486.32 USD

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**2.3.2.6.3 Sacide Silayci, Istanbul**

During the examination of the account, three transfers were identified where the sender and the posting texts list the term “Sacide Silayci, Istanbul”. All three transactions were made in December 1992 and amount to USD 2,149,942.30. Further details regarding the sender and regarding the transactions are not available.

Rn. No.	Posting Date	Recipient/ Sender	Posting Text	Amount USD
134	12/10/92	Die Erste	On order Sacide Silayci Istanbul	949,974.58 USD
156	12/30/92	Sacide Silayci, Istanbul	Government of Bosnia and Herzegovina	699,978.78 USD
157	12/30/92	Sacide Silayci, Istanbul, Turkey	O/B Amex Intl N.Y.	499,988.94 USD
			Total	2,149,942.30 USD

**2.3.2.7 Other Transactions****2.3.2.7.1 Cash Receipts**

Four cash receipts amounting to USD 1,345,235.91 were identified. Further information regarding the payer or background are not available.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Posting Text	Amount USD
214	03/11/93	.	Die Erste Österreichische Spar-Casse	Foreign Exchange 23510	502,500.00 USD
494	11/12/93	Die Erste	Die Erste Österreichische Spar-Casse	Foreign Exchange 53031	118,976.79 USD
606	05/13/94	l.		Foreign Exchange 70187	301,659.12 USD
676	09/16/94	l.	Die Erste Österreichische Spar-Casse	Foreign Exchange 04266	422,100.00 USD
				Total:	1,345,235.91 USD

**2.3.2.7.2 Cash Payments**

During the entire period examined a sum of USD 81,578,905.54 were withdrawn from the account in 156 cash withdrawals. In particular 93 withdrawals amounting to USD 74,321,537.52 in US dollars and 63 withdrawals amounting to USD 7,257,368.02 in Austrian Schillings (ATS) were made. The withdrawal amounts range from USD 1,507.50 to USD 3,185,778.94. A purpose or a recipient are not identifiable. The indicated recipients or account numbers represent the respective branches of the “Ersten Österreichischen Spar-Casse”. For withdrawals in US dollars, the posting text “Foreign Exchange ...” was recorded. For withdrawals in Austrian Schilling, the terms “Bill withdrawal” and “Cash withdrawal” were recorded as posting texts.

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**2.3.3 Account no 004-65151 of the TWRA at the “Ersten Österreichischen Spar-Casse”, Vienna, Austria**

**2.3.3.1 General**

The account number 004-65151 of the TWRA was opened on 02/06/1987 according to the account opening application. As the owner of the account, the

**“Third World Relief Agency,  
Organization for supporting the Third World,  
Praterstr. 47/3/3, 1020 Vienna”**

has been registered. The account opening application was signed by Dr. Elfaith Ali HASSANEIN. According to information available here, Sukarno Ali HASSANEIN was also an authorized signatory for this account from 10/12/1992 onwards. The account no 004-65151 was kept in Austrian Schilling (ATS). In the account opening documentation, a letter of the then cashier

**Kamal ABDALLA,  
Born 01/01/1959**

dated 07/05/1992 is available, according to which all transactions of Dr. Elfaith Ali HASSANEIN on the accounts number 004-65151, 004-65593, 004-73555, 513-61957 and 513-64476 were properly conducted in the spirit of the organization. Furthermore, a letter by Sukarno HASSANEIN dated 10/12/1992 addressed to the “Ersten Österreichischen Spar-Casse” is available, according to which all transactions of Dr. Elfaith Ali HASSANEIN on the accounts number 004-65151, 004-65593, 004-73555, 513-61957, 513-64476 and 513-75990 were properly conducted for the Third World Relief Agency. **According to available information, the TWRA was registered as the account owner for all accounts.** We refer to the information detailed above regarding the accounts number 004-65151, 513-61957 and 513-64476.

The account number 004-65593 was opened on 09/20/1988 as “Donations Account Sudan” and was no longer active since 1991, meaning that there were no further transactions on the account. It was “cleaned / closed” by the bank in 1998. Dr. Elfaith Ali HASSANEIN was the signatory for the account.

The account number 004-74335 was opened in January 1993 as “Donations Account Children in East Africa”. It was active for almost two years and was “cleaned / closed” by the bank in 1998. The signatory for the account was Dr. Elfaith Ali HASSANEIN.

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The account number 513-75990 existed from 08/18/1992 until 10/06/1992. No transactions can be identified. Furthermore, no account signatories could be identified.

Further details regarding the transactions on these accounts can no longer be obtained, as the retention period according to the Austrian laws has been exceeded.

The account documentation obtained during the investigations by the BLKA for the period of 01/02/1992 until 11/24/1994 are available. For the period examined, a total of 107 relevant transactions from the account were included. From the earlier investigations, individual receipts of these transactions are available. The transactions that were not investigated further were transactions related to common living and administration costs of the TWRA such as rent, insurances, phone bills, electricity / gas expenses and others. Furthermore, numerous ATM transactions, credit card entries, check entries, transfers and other recurring instructions were also identified, for which there are no further information available.

The analysis is thus limited to the information available from the previous investigations.

### 2.3.3.2 Incoming / Outgoing Transactions

For the period examined, 92 incoming transactions amounting to ATS 83,927,365.72 and 15 outgoing transactions amounting to ATS 12,750,440.87 were analyzed.

For the period examined, the analyzed transactions on this account resulted in the following balance sheets, grouped by year:

Posting Year	Credit-/Debit Postings	Result
1992	Debit	-12,186,451.02 ATS
	Credit	31,473,298.77 ATS
<b>1992 Result</b>		<b>19,286,847.75 ATS</b>
1993	Debit	-560,028.85 ATS
	Credit	40,900,738.95 ATS
<b>1993 Result</b>		<b>40,340,710.10 ATS</b>
1994	Debit	-3,961.00 ATS
	Credit	11,553,328.00 ATS
<b>1994 Result</b>		<b>11,549,367.00 ATS</b>
<b>Overall Result</b>		<b>71,176,924.85 ATS</b>

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**2.3.3.3 Identified Links to Individuals**

In the course of the examination of the various senders and recipients of transactions, a great number of individuals were identified. Subsequently, only those individuals are further investigated, who appear to be relevant to the investigation.

**2.3.3.3.1 Dr. Elfaith Ali HASSANEIN**

In the course of the examination of the account three transactions were identified, where the sender or recipient was Dr. Elfaith Ali HASSANEIN. These transactions include credits amounting to ATS 266,168.00 and debits amounting to ATS 40,016.14. We refer to item 2.3.2.3.3 among others regarding information about this individuals.

Rn. No.	Posting Date	Recipient / Sender	Bank	Account Number	Posting Text	Amount ATS
2	01/22/92	Dr. Elfaith Ali Hassanein VK Intl Charity Foundation for Progress	Die Erste Österreichische Spar-Casse	00472735		150,000.00 ATS
5	03/12/92	Dr. Elfaith Ali Hassanein				116,168.00 ATS
55	11/12/92	Ali Hassanein. Bank: //BI600 International Bank for Investments and Developments, Graf Ignatzev Street, 1000 Sofia, Bulgaria	Mineralbank Sofia	1100039116	Support and rent	-40,016.14 ATS

**2.3.3.3.2 Sukarno Ali HASSANEIN**

On 04/17/1992, ATS 57,824.05 were received on the examined account. The sender of the money was “Hassanain Ali Sukarno”, account no 513-31357 of the “Ersten Österreichischen Spar-Casse”. Further details regarding this transaction are not known. We refer to item 2.3.2.3.4 for further information.

**2.3.3.3.3 Dr. Ahmad TOTONJI**

During the period examined, three transactions amounting to ATS 5,849,952.56 were identified, which can be traced to Dr. Ahmad TOTONJI. We refer to item 2.3.2.3.4 for further information.

Rn. No.	Posting Date	Recipient / Sender	Bank	Posting Text	Amount ATS
4	03/04/92	Dr. Ahmad Totonji	Raiffeisen Zentralbank, Vienna		34,511.36 ATS
12	04/22/92	Dr. A. Totonji	Chase Manhattan Bank, New York	PON/1836732 4920420487540000A OGB A Rajhi Banking Investment Corp Recvd via Fed Ima 0421C1QAA01X001786	3,494,699.25 ATS
13	04/28/92	Al Rajhi Bkg Investment Corp Dr. Ahmad Totanji	Chase Manhattan Bank, New York		2,320,741.95 ATS
				Total:	5,849,952.56 ATS

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**2.3.3.3.4 H.H. Sheikh Mohamed BIN SAQAR**

The name “H.H. Sheikh Mohamed Bin Saqar” is during the period examined listed in three transactions in favor of the examined account amounting to ATS 46,330.55. The name was already identified in the first account analyzed (see item 2.3.2.3.9).

Rn. No.	Posting Date	Recipient / Sender	Bank	Amount ATS
6	03/23/92	H.H. Sheikh Mohamed Bin Saqar	Chase Manhattan Bank, New York	34,471.13 ATS
9	03/26/92	H.H. Sheikh Mohamed Bin Saqar	Chase Manhattan Bank, New York	1,399.38 ATS
27	05/20/92	Dubai Islamic Bank B/O H.H. Sheikh Mohamed	Security Pacific Int., New York	10,760.04 ATS
			Total:	46,630.55 ATS

**2.3.3.4 Identified Links to Companies****2.3.3.4.1 Megatti-A Metallverarbeitung**

On 07/26/1993 a check drawn on the examined account was presented. The recipient is listed as “Megatti Metallverarbeitungs Check 276”, account no 30051307140 of the “Ersten Österreichischen Spar-Casse”. The extent to which this recipient is identical or linked to the company Megatti D.O.O. Zagreb from item 2.3.2.4.14 cannot be judged. Further information regarding the company and the transaction are not available.

**2.3.3.4.2 Ali Abdulwahab Sons & Co Kuwait**

During the examination of the account, two transactions of the sender “Ali Abdulwahab Sons & Co Kuwait” amounting to ATS 3,652,879.45 were identified. There are no information regarding this transaction. We refer to the transaction in item 2.3.2.4.21.

Rn. No.	Posting Date	Recipient / Sender	Bank	Amount ATS
16	05/07/92	Ali Abdulwahab Sons & Co, Kuwait	Citibank, New York	2,512,861.95 ATS
18	05/12/92	Ali Abdulwahab Sons & Co, Kuwait	Citibank, New York	1,140,017.50 ATS
			Total:	3,652,879.45 ATS

**2.3.3.4.3 Lirax AG, Switzerland**

On 07/21/1992, ATS 80,018.94 were transferred from the examined account to Lirax AG in Switzerland. The recipient account no 6614600E is at the Schweizer Bankgesellschaft in Rorschach. The posting text was indicated as “clothing”. Further details regarding this transaction and the company are not known.

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**2.3.3.5 Identified Links to other Organizations****2.3.3.5.1 WAMY, Jeddah**

On 03/25/1992 a transfer from WAMY, Jeddah amounting to ATS 399,067.15 was received on the examined account. No posting text was entered. This organization is the “World Assembly for Muslim Youth”. According to information available here, this organization was active as an aid organization in Bosnia during the war there. Further information regarding the organization and transaction are not available.

**2.3.3.5.2 Islamic Charity Fund**

During the period examined, three transfers of the Islamic Charity Fund in favor of the examined account were identified. The total amount of the credits was ATS 1,425,967.39. We refer to the explanations in item 2.3.2.5.2. Further information regarding the organization and transaction are not available.

Rn. No.	Posting Date	Recipient / Sender	Bank	Posting Text	Amount ATS
14	05/07/92	Islamic Charity Fund	Republic Nat. bank of N.Y., New York	SW21 920506M2000120	791,590.37 ATS
21	05/13/92	Islamic Charity Fund	Republic Nat. bank of N.Y., New York		206,226.46 ATS
22	05/13/92	Islamic Charity Fund	Republic Nat. bank of N.Y., New York	SW21 920512M1560070	428,150.56 ATS
				Total:	1,425,967.39 ATS

**2.3.3.5.3 Merhamet Relief Organization**

In a posting dated 12/22/1992 amounting to ATS 56,954.70, the term “Merhamet” could be identified in the posting text. The sender was listed as “Hadz Imuratovic Sabiha”. Further information regarding the sender and the transaction are not available. We refer to item 2.3.2.5.6 regarding the transaction referring to the term Merhamet.

**2.3.3.5.4 Muslim National Council of Sanjak 1. Mai 126, 36300 Novi Pazar Sanjak, Turkey**

On 07/19/1993 a transfer to the above mentioned organization amounting to ATS 283,699.59 was executed with the posting text “Food for refugees”. The transfer was made to the “Yapi Ve Kredi Bankasi, Ankara”. We refer to the explanations in item 2.3.2.5.7. Further information regarding the organization or transaction are not available.

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**2.3.3.5.5 Islamic Relief Agency**

On 08/25/1993, ATS 1,869.72 were credited to the examined account. Sender was the Islamic Relief Agency. This office cannot make a final judgment as to how far this organization is identical with the Islamic Relief Agency, Nuremberg; this is, however, likely. Further details regarding the organization and transaction are not available.

**2.3.3.5.6 International Islamic Charitable Organization, Kuwait**

Two transfers to the examined account of the TWRA by the International Islamic Charitable Organization, Kuwait amounting to ATS 3,624,749.95 were identified. There are no further information available regarding the transaction and regarding the organization.

Rn. No.	Posting Date	Recipient/ Sender	Bank	Amount ATS
15	05/07/92	Intl. Islamic Charitable Organization, Kuwait	Citibank, New York	2,512,861.95 ATS
26	05/19/92	International Islamic Charitable Organization	Citibank, New York	1,111,888.00 ATS
			Total:	3,624,749.95 ATS

**2.3.3.6 Other identified transactions****2.3.3.6.1 Transactions from other TWRA accounts**

During the period examined, 30 transfers in favor of the examined accounts from another, not further described account of the TWRA amounting to ATS 52,445,314.02 were identified. These transfers are likely to have originated from the account number 513-64476 as examined in item 2.3.2. One transfer amounting to ATS 11,343,000.000 from the examined account to the account number 513-64476 was identified. No further transfers onto account for which TWRA is listed as the owner were identified.

**2.3.3.6.2 Government of Bosnia**

In the course of the examination, two transactions amounting to ATS 2,222,908.50 in favor of the account were identified for the period examined, for which the sender is listed as "Government of Bosnia". Further information regarding this transaction are not available.

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Rn. No.	Posting Date	Recipient / Sender	Bank	Posting Text	Amount ATS
54	11/10/92	Government of Bosnia	Die Erste Österreichische Spar-Casse	Transfer of donated money	1,115,743.50 ATS
57	11/16/92	Government of Bosnia	Die Erste Österreichische Spar-Casse	Transfer of donated money for Bosn. refugees	1,107,165.00 ATS
				Total:	2,222,908.50 ATS

### 2.3.3.7 Incoming / Outgoing Cash Payments

In the period examined several cash transactions were executed on this account. These will not be analyzed further due to the rather low number of transaction and amounts as compared to the ones on account number 513-64476. The highest cash payment amounted to ATS 1,170.000.00. No incoming payments in cash could be identified.

### 2.3.4. Other identified documents

**Among the documents at hand, there are numerous letters, receipts and accounts, in which Dr. Elfaith Ali HASSANEIN and parts of the political leadership of Bosnia are listed.** Several receipts for the transfer of money with amounts of for example DM 60,000.00 and DM 300,000.00 from HASSANEIN to Alija IZETBEGOVIC are available.

**Numerous letters were identified, which allow to infer several deliveries of military equipment.** A list regarding the delivery of ammunition, mines and other weapons dated 10/12/1992 amounting to DM 1,004,000 ought to be highlighted. Accordingly, the transaction was explicitly and personally approved by president Alija IZETBEGOVIC.

Furthermore, a copy of a letter dated 10/02/1992 on the letterhead of the foreign ministry of the Republic of Bosnia and Herzegovina is available. According to this letter, a contract over USD 18 million was agreed upon with several individuals and companies, which were not further named, in order to receive weaponry as fast as possible. The letter was signed by Dr. Haris SILAJDZIC (foreign minister of the Republic of Bosnia and Herzegovina).

**The documents of the investigation by the BLKA contain a statement by the accused**

**Amer CVIKO,**

**Born 06/13/1963 Grancania**

**who admitted during his interrogation as a defendant on 02/09/1995 that president IZETBEGOVIC has told him, that all**

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deliveries, irregardless whether for the civil population or the military, were of a humanitarian nature.

3. **Conclusions / Analysis**

**The information acquired during the course of the financial investigations shows that the “Third World Relief Agency (TWRA)” headquartered in Vienna under the cover of humanitarian aid or humanitarian aid organization, to a large degree served as a financial support to the political leadership of Bosnia and their goals. Based on available documents, a close link between the political leadership of Bosnia and the board or the chairman Dr. Elfaith Ali HASSANEIN can be established.** Since 01/01/1994, the president of Bosnia and Herzegovina, Alija IZETBEOVICH, personally has to approve payments exceeding USD 500,000.00. According to the available receipts, higher cash amounts were given to Alija Izetbegovich by Elfaith Ali HASSANEIN. Hasan CENGIC, Imam of the Mosque in Zagreb and founding member of the SDA, the party of Alija IZETBEOVIC, was a signatory on the account no 513-64476 at the “Ersten Österreichischen Spar-Casse” from 06/23/1993 onwards. **Thus the possibility for the political leadership of Bosnia to directly influence the use of the financial means of the TWRA is substantiated.**

The financial means had an enormous potential. The USD account no 513-64476 of the “Ersten Österreichischen Spar-Casse” in Vienna was used by the individuals in charge as a pure “donations account” and during the period examined, inflows and outflows amounting to over USD 200 million each were identified. This includes outgoing cash payments amounting to over USD 80 million, whose intended purpose is not known.

**Based on the above results, a massive financial support of the TWRA by individuals and organizations from the Arabian region is ascertained.** The extent of this financial support is verified for example by the transfers in favor of the TWRA by “Prince Selman Bin ABDUL-AZIZ” as a member of the Saudi ruling house. The deposits by this person or organizations, which can be linked to him,

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amount to more than half of all deposits made onto the respective account of the TWRA.

A basis for these payments is given by the above described protocol of the “International Conference for the Protection of Human Rights in Bosnia and Herzegovina” on 10/19/1992. **In this protocol, it is put forward on several receptions and among others on the visit at Prince ADBUL-AZIZ’s, that aid for the Muslims in Bosnia ought to be provided in every respect. Such a fast and concrete aid in every respect was, according to this protocol, also promised by the defense minister of Saudi Arabia “Prince Sultan ibn ABDULAZIZ”. To what extent the donors could assume a pure humanitarian use of the financial means is thus at least questionable.**

In fact, based on information available to-date, there are heavy doubts as to whether the financial means of the TWRA were exclusively used for humanitarian aid. This is a results, amongst others, from payments between the TWRA and the Fa. Tecna Corp., Rawalpindi, Pakistan listed in item 2.3.2.4.2. The catalogue in form of a facsimile offered various military equipment. A corresponding transfer amounting to USD 3,513,281.82 was made about six weeks later to the account of the Fa. Tecna Corp. listed in the catalogue, albeit with the posting text “For wheat to Albania for Bosnian refugees”. A humanitarian background of this payment appears dubious given the available information.

**Based on the presented information from the available documents regarding weapons deliveries and weapons dealings, it is suspected that the political leadership of Bosnia was aware of them and did not see nor make a difference between humanitarian and military aid. This is corroborated by the above mentioned statement of Amer CVIKO during his interrogation as a defendant on 02/09/1995. A corresponding use of the humanitarian aid organization TWRA as a cover for these kinds of dealings and deliveries is thus regarded as probable.**

**The financial investigations on the TWRA undertaken so far expose a far-reaching network of individuals, organizations and companies, which**

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**indicates intensive and frequent contacts in the entire Islamic world.** An example to be mentioned is the identified link between Hasan CENGIC to the individual JELAIDAN. The identified transactions amounting to several million USD suggest a close or intensive relation. The name Hasan CENGIC is listed in four transactions amounting to a total of USD 7,058,973.20 relating to “repayment of debt” in the posting text, where one transaction amounting to almost USD 4 million was returned. **JELAIDAN has according to unconfirmed information been described as a donations collector of AL-QAEDA, and partner and aide to BIN LADEN.** The listed transactions suggest at least a personal contact between these individuals.

Furthermore, the TWRA apparently made use of a worldwide network of bank accounts. Accordingly, accounts of the TWRA have also been identified in Austria, Belgium, Malaysia, Croatia and Turkey. **This suggest an internationally acting organizational structure, which enables to be very flexible and financially active worldwide.**

**The above information illustrate that the TWRA was of great importance for the financial and logistical support of the political leadership of Bosnia. According to the understanding gained from the financial investigations it can further be assumed that the TWRA enabled to a great degree the political leadership of Bosnia to pursue its goals.**

**The presented results are sent to the OTP with the request for examination regarding the accusations raised there.**

Schweikert, KOK

Viewed: Wientzek, KOR

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